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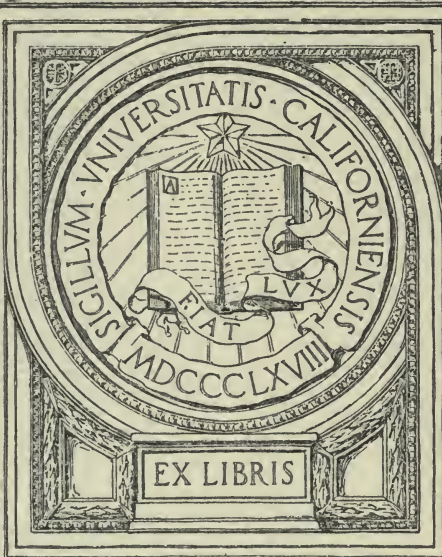
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ORGANIZATION
AND ADMINISTRATIVE METHODS
OF THE
BOARD OF REVISION OF TAXES
OF
PHILADELPHIA COUNTY



A DESCRIPTIVE STATEMENT

*This Document is issued by the Members of the Board of
Revision of Taxes at their own expense*

Compiled by the
BUREAU OF MUNICIPAL RESEARCH
714 REAL ESTATE TRUST BUILDING
SEPTEMBER 23, 1913

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readily be made available to all other members of the staff engaged in similar service.

If you desire, we shall be glad to continue the study and submit for your consideration suggestions of a constructive character which might be of value to you in planning for the further development of this branch of the public service.

Permit us to acknowledge the cordial co-operation extended by all the officers and employees of your Department with whom we have come into contact. As an agency representing citizens and taxpayers, we have acquired a new appreciation of the difficulties with which you are constantly confronted, as well as the immensely valuable service which you are rendering the community.

Very truly yours,

BUREAU OF MUNICIPAL RESEARCH,

JESSE D. BURKS,

Director.

CONTENTS

	PAGE
1. ORGANIZATION—SALARIES, POWERS AND DUTIES OF OFFICIALS.....	6
a. Board of Revision	6
(1) Administrative supervision of department.....	6
(2) Care and custody of assessment records.....	6
(3) Award contracts for supplies	6
(4) Supervision and control assessments.....	6
(5) Recommend divisions of election districts.....	6
(6) Submit reports and records to various officials.....	6
b. Clerical force	6
(1) Chief clerk	6
(2) Assistant chief clerk	6
(3) Registration clerk	6
(4) Allowance clerk	6
(5) Locality clerk	7
(6) Certificate clerk	7
(7) Special clerk	7
(8) Miscellaneous clerk	7
(9) Miscellaneous clerks (2)	7
(10) Miscellaneous clerks (18)	7
(11) Extra clerks	7
(12) Stenographer	7
(13) Doorkeeper	7
(14) Janitors (2)	7
c. Assessors (70)	7
(1) Make assessments of real estate.....	7
(2) Assess personal property	7
(3) Issue notices of changes in assessments and of hearings on appeals	7
(4) Prepare assessment records	7
(5) Prepare and submit reports to Board.....	7
(6) Make changes in street numbers and reports to chief clerk..	8
2. ADMINISTRATIVE METHODS AND PROCEDURE	8
a. Board of Revision of Taxes.....	8
(1) Organization, etc.	8
(2) Time of holding meetings	8

(3) Administrative supervision of departments.....	8
(4) Care and custody of assessment records.....	9
(5) Award contracts for supplies	9
(6) Supervision and control of assessments.....	9
(7) Recommend division or rearrangement of election districts	18
(8) Submit reports and records to various officials.....	18
b. Clerical force	19
(1) Chief clerk	19
(2) Assistant chief clerk	21
(3) Registration clerk	23
(4) Allowance clerk	24
(5) Locality clerk	25
(6) Certificate clerk	30
(7) Special clerk	32
(8) Miscellaneous clerk	32
(9) Miscellaneous clerks (2)	32
(10) Miscellaneous clerks (18)	34
(11) Extra clerks	36
(12) Stenographer	36
(13) Doorkeeper	36
(14) Janitors (2)	36
c. Assessors (70)	37
(1) Assessment of real estate	37
(2) Assessment of personal property	47
(3) Notice of changes in assessments and of hearings on appeals	57
(4) Preparation of assessors' books	59
(5) Preparation and submission of reports.....	60
(6) Designation of change in street numbers and report to chief clerk	62

ORGANIZATION AND ADMINISTRATIVE METHODS OF THE BOARD OF REVISION OF TAXES OF PHILADELPHIA COUNTY

A DESCRIPTIVE STATEMENT

According to an Act of Legislature (14 Mar., 1865, Sect. 1, P. L. 320; as amended 2 Feb., 1867, Sect. 1, P. L. 137), "the Court of Common Pleas of Philadelphia County shall, once in every three years, before the time of the revision of the taxes for the succeeding year, and as often as vacancies shall occur, appoint [three] persons deemed the most competent, who shall compose the Board of Revision of Taxes of the county."

In accordance with the same Act, the Board of Revision of Taxes of the County of Philadelphia shall exercise all the powers heretofore vested in the County Board of Revision; and, according to the Act of June 1, 1885, "all boards of revision of taxes created by any Acts of Assembly of this Commonwealth shall be appointed and perform their functions as heretofore." An Act of March 5, 1903, fixes the salary of members of the Board of Revision in counties containing a population of 1,250,000 or over at \$6,000 per annum. The powers, duties and limitations of the Board of Revision of Taxes, its members and its subordinate officers, are in general prescribed by Acts of Assembly (see administrative code of the Board of Revision of Taxes prepared by the Bureau of Municipal Research, June 1, 1909.)

For purposes of convenience, the organization and administrative methods and procedure of the Board are summarized in the present descriptive statement under the following headings:

1. Organization—salaries, powers and duties of officials.
2. Administrative methods and procedure.

The second part of the report is sub-classified as follows:

(a) Board of Revision. (b) Clerical force, including (1) chief clerk; (2) assistant chief clerk; (3) registration clerk; (4) allowance clerk; (5) locality clerk; (6) certificate clerk; (7) special clerk; (8) miscellaneous clerk (1) assigned as assistant to special clerk; (9) miscellaneous clerks (2) assigned to work on sales and

mortgage records; (10) miscellaneous clerks (18); (11) extra clerks; (12) stenographers; (13) doorkeeper; (14) janitor. c. Assessors of real estate.

1. ORGANIZATION, SALARIES, POWERS AND DUTIES.

Office: a. Board of Revision (3 members). *Salary:* \$6,000 each. *Powers and duties:* (1) Administrative supervision of department: (a) Appoint clerical assistants; (b) supervision and control of clerical force. (2) Care and custody of assessment records. (3) Award contracts for supplies. (4) Supervision and control of assessments: (a) Appoint and remove assessors; (b) issue administrative orders governing assessments; (c) create and alter assessment districts; (d) classify realty; (e) decide disagreements between assessors with regard to valuations; (f) receive and act upon reports from assessors; (g) apportion assessments; (h) revise and equalize assessed values; (i) receive and act upon applications for exemption. (5) Recommend divisions of election districts. (6) Submit reports and records to various officials: (a) Furnish Receiver of Taxes with duplicate assessment roll; (b) furnish city Controller with duplicates of assessments; (c) submit annual report to Secretary of Internal Affairs; (d) submit annual report to Auditor General; (e) prepare miscellaneous reports.

Office: b. Clerical force. (1) Chief clerk. *Salary:* \$2,500. *Powers and Duties:* (a) Supervise clerical force and direct office routine; (b) advertise for bids for supplies; (c) prepare estimates for appropriations; (d) publish notices of hearings on appeals; (e) keep record of expenditures and audit accounts; (f) draw warrants and prepare pay roll; (g) attend meetings of Board when requested.

Office: (2) Assistant chief clerk. *Salary:* \$2,000. *Powers and Duties:* (a) Direct clerical work of miscellaneous and extra clerks, and of registration clerk; (b) compute tax statistics; (c) prepare reports to state officials: (1) Reports to Secretary of Internal Affairs, (2) report to Board of Revenue Commissioners; (d) care for records of exempt property.

Office: (3) Registration clerk. *Salary:* \$2,000. *Powers and Duties:* (a) Check assessments, note and rectify errors in records.

Office: (4) Allowance clerk. *Salary:* \$1,800. *Powers and Duties:* (a) Keep records of applications for hearings on appeals, together with orders of the Board in relation thereto; (b) prepare monthly reports to Controller of allowances and reductions.

Office: (5) Locality clerk. *Salary:* \$1,700. *Powers and Duties:* (a) Make divisions of assessments and notify Receiver of Taxes; (b) prepare monthly reports of divisions for City Controller; (c) prepare monthly reports of additional assessments; (d) transmit to the various county commissioners of other counties records of mortgages, judgments, etc., held by non-residents of Philadelphia county residing within the state; (e) prepare certificates of assessments; (f) gather statistics regarding the rearrangement of election districts and prepare plans therefrom for proposed new election divisions; (g) prepare statements, upon request of highway bureau or survey bureau, showing classification of all properties abutting on streets upon which municipal improvements are contemplated.

Office: (6) Certificate clerk. *Salary:* \$1,500. *Powers and Duties:* (a) Prepare certificates of allowances, reductions, additions and changes in ownership or names.

Office: (7) Special clerk. *Salary:* \$1,400. *Powers and Duties:* (a) Care and custody of public room and of assessors' books therein.

Office: (8) Miscellaneous clerk. *Salary:* \$1,200. *Powers and Duties:* (a) Assist special clerk in charge of public records.

Office: (9) Miscellaneous clerks (2). *Salary:* \$1,200 each. *Powers and Duties:* (a) Keep records of real estate sales; (b) Keep records of mortgage transactions; (c) Keep records of building permits.

Office: (10) Miscellaneous clerks (18). *Salary:* \$1,200 each. *Powers and Duties:* (a) Prepare duplicates and triplicates of assessors' books; (b) assist and supervise work of extra clerks.

Office: (11) Extra clerks. *Salary:* \$75 per month. *Powers and Duties:* (a) Assist miscellaneous clerks during rush season in preparation of the duplicates and triplicates.

Office: (12) Stenographer. *Salary:* \$900. *Powers and Duties:* (a) Render stenographic service and perform miscellaneous clerical duties.

Office: (13) Doorkeeper. *Salary:* \$840. *Powers and Duties:* (a) Attend to wants of visitors, etc.

Office: (14) Janitors (2). *Salary:* \$720 each. *Powers and Duties:* (a) Cleaning service.

Office: c. Assessors (70). *Salary:* \$3,000 each. *Powers and Duties:* (1) Make assessments of real estate; (2) assess personal property; (3) issue notices of changes in assessments and of hearings on appeals; (4) prepare assessment records; (5) prepare and

submit reports to Board: (a) Monthly statement on building improvements, (b) monthly report on sales, (c) statement of appeals from assessments, (d) changes in use of exempt property. (6) Make changes in street numbers and report to chief clerk.

2. ADMINISTRATIVE METHODS AND PROCEDURE.

a. BOARD OF REVISION OF TAXES.

(1) *Organization, etc.* The Board of Revision of Taxes consists of three members appointed by the judges of the Common Pleas courts for terms of three years. All three members are chosen at the same time. Vacancies in the Board, due to death or resignation, are filled by the same authority. Immediately after appointment the Board proceeds to organize by electing one of its members president and one secretary. The officers so elected serve for the full three years.

(2) *Time of holding meetings.* The law states that meetings shall be held by the Board on the first Saturday of each month and, in addition, as often as is necessary for the proper dispatch of business. In practice informal meetings are held almost daily during certain seasons of the year. At least two of the three members must be present to transact official business. No minutes are kept of these informal meetings, but records of most transactions are preserved in some other form. Consideration is given to the monthly reports of the real estate assessors, applications for allowances and reductions, additions, etc. These invariably come before the Board in the form of a written or printed statement, and action taken by the Board is endorsed thereon.

Formal meetings are held at irregular intervals during the year, whenever occasion for holding them exists, or whenever required by law. At these meetings the president presides and the secretary records all business transacted. As a rule the chief clerk also attends. The formal meetings are reserved for the most important work with which the Board has to deal. Appointments and removals of assessors and clerks are made, assessment districts are created and boundaries altered, assessors are re-assigned to districts, etc. The concurrence of two of its members is necessary to make the action of the Board binding.

(3) *Administrative supervision of departments.* (a) Appoint clerical assistants: The Board appoints and removes at its discretion all members of the clerical force in the department, subject to no civil service regulations. Salaries, however, are determined by ordinances of councils.

(b) *General supervision and control of clerical staff:* The Board exercises the ordinary powers of supervision over the clerical staff; organizing the staff, assigning particular duties to individual members, directing them in the performance of their duties, etc. No formal written reports to the Board are required from any members of the staff, but oral consultations may be and frequently are held. Most of the work of direction is carried on through the chief clerk.

(4) *Care and custody of assessment records.* The Board of Revision is made responsible by law for the proper care and safekeeping of the books of assessment. Other records of various sorts are likewise kept on file in the office.

(5) *Award contracts for supplies.* The process of receiving and filing bids for contracts is described in connection with the chief clerk. In making awards the Board exercises its discretion and judgment; reserving the right to reject any or all bids if such action is deemed necessary or desirable in the interest of the service. A majority of the Board is sufficient to act.

(6) *Supervision and control of assessments.* (a) *Appoint and remove assessors:* The law vests in the Board of Revision the power to appoint assessors of real estate and fill all vacancies which may occur by death or resignation. Assessors may also be removed by the Board for incompetency, or for neglect or refusal to perform faithfully the duties required by law. Appointments or removals are made at the discretion of the members; the only legal restriction being that which requires one assessor in each district to be a member of the majority political party, and the other of any minority political party. Assessors are appointed for terms of five years; but it is the established policy of the Board to reappoint when competence is shown. Action by a majority vote of the Board is sufficient to appoint or remove. Applications are considered by the Board on the basis of qualifications as shown by records submitted. Personal interviews are also granted. When the Board has made an appointment, the chief clerk is directed to notify the appointee of the action taken.

(b) *Issue administrative orders governing assessments:* An act of February 2, 1867, confers upon the Board of Revision all powers with respect to assessments that had previously been exercised by county and city commissioners. Included among such powers was that of prescribing and regulating the forms upon which assessors' returns shall be made to the Board. The Board thus determines the exact forms to be used in preparing the assessors' books, and the forms to be used for the regular monthly reports from assessors with

reference to sales, building permits, etc. Verbal orders are sometimes issued to the assessors, but printed directions are also prepared. Following is a copy of the printed regulations now in force:

OFFICE OF THE BOARD OF REVISION OF TAXES.

Philadelphia, November 1, 1909.

DIRECTIONS TO ASSESSORS.

1. The Assessors will write the descriptions of property in the Book in accordance with the sample sheet herewith furnished. *One, or at most two lines*, is sufficient space between descriptions, and they should be written continuously to the end of the Book, and blank leaves or spaces in no case must be left.
2. In writing the descriptions of properties in the Assessors' Book, the Assessors must be particular in describing the Exact Sizes of Lots, and they must describe the buildings erected thereon, with the number of stories in height; and if there be any back-buildings, they should also be described.
3. Houses and lots on the "corners" of streets must be so designated.
4. All properties must be assessed in the name of the registered owner or owners.
5. The street numbers on houses must in all cases accompany the descriptions.
6. Wherever it is possible to indicate the exact location of a property, by stating the number of feet East, West, North or South of any given street at which the property commences, this statement must be given.
7. The Name or Names of the person, persons, or Estate to whom or which the property is assessed, must exactly correspond with the registration in the Registry Bureau. *Where several names are there given as the registered owners, all these names must be given in the assessment.*
8. In each assessment, the name of the registered owner of the property must be written in full—the word "ditto" must never be used to indicate the owner.
9. Divisions, changes of Valuations, and Names, are to be made in black ink, ruling to be made in red ink, and new valuation to be placed in "Corrected" column. Where the space is insufficient, divisions should be carried to the end of the book

with proper notes and references. The notes and references to be made in red ink.

10. Wherever possible, *all properties should be separately assessed*, so that no assessment shall cover more than one building. Where property is assessed partly as Farm and partly as Suburban, the Suburban portion, covering that part which contains the Mansion House and other Improvements, should be indicated as nearly as possible in acres or in feet.

11. The Assessors will report to the Board all properties in their respective districts where the street numbers on houses are duplicated or need correction, *and all houses that have no numbers placed on them*, with such recommendations as they may think proper to make.

12. Before returning their books, the Assessors will add in lead pencil at the foot of each page the total assessments, according to classification, contained on that page.

13. All properties "exempt by law" from taxation must be written and described in the Book in Red Ink. No property shall be marked Exempt unless the exemption has been previously granted by the Board.

14. Real Estate and Personal Valuations are to be entered on Assessment books in accordance with the lines as ruled.

15. In entering returns of Personal property, care should be taken to mark the letter "R" in the "Remark" column. When estimated, the letter "E" should be marked in said column. Returns and Estimates to be entered in Black Ink.

SIMON GRATZ,

J. WESLEY DURHAM,

DAVID N. FELL, JR.,

Board of Revision of Taxes.

(c) Create and alter assessment districts and assign assessors thereto: The Board is given full authority by law to create and alter assessment districts. In pursuance thereof the city has been divided into thirty-five such districts averaging in area somewhat larger than a ward. Two assessors are assigned to each district and work exclusively therein. Additional districts are created from time to time, or the boundary lines of existing districts are sometimes changed whenever in the judgment of the Board of Revision such action will facilitate the work of assessment. When an alteration in the lines of existing districts, or the creation of new ones is contemplated, the locality clerk is requested to prepare tentative drafts of the proposed

changes, showing boundaries and population of each proposed district. These are submitted to the Board and are used as the basis for making changes.

The Board may likewise re-assign assessors to districts other than those in which they are engaged whenever they consider it desirable.

(d) Classify real estate: Immediately after the annual assessment in each year the Board of Revision proceeds to classify, or re-classify, all assessable real estate in such a manner as to distinguish between urban or improved sections, rural or suburban lands, and lands used for agricultural purposes exclusively. Property is changed from one class to another usually upon the recommendation of the assessors. After such a recommendation some member of the Board makes a personal inspection. If it is found that the neighborhood is well improved, or that a general desire exists in the community to have property classified as "city" instead of "suburban," the Board orders the change to be made. The initiative is also frequently taken by taxpayers who petition the Board directly for a change from suburban to city rates in order to obtain city improvements for their properties. The assessors are always notified by the Board of any action taken.

(e) Decide disagreements between assessors with regard to valuations: The two assessors working in the same assessment district must agree upon all valuations placed upon properties. If, in any instance, a difference of opinion arises between them, the case is referred to the Board of Revision for consideration and final adjustment. Such differences, however, rarely arise.

(f) Receive and act upon reports from assessors: Monthly reports of sales and building improvements are submitted by the assessors showing what action they have taken thereon. These are examined by the Board, and if found satisfactory are approved. If the disposition of a particular item does not meet the approval of the Board, it orders specific action to be taken. Reports on the uses made of exempt property are also submitted from time to time. If, in the judgment of the Board, the new use to which the property is put does not warrant further exemption it orders the property to be assessed for taxation. The order is made in writing on the report blank and is signed by at least two of the members.

(g) Apportion assessment: The assessor sometimes appraises separate and distinct properties as one estate. The Board of Revision may, at any time before the payment of taxes, make a ratable apportionment of the total assessment upon each individual property so assessed.

(h) Revise and equalize assessments: The most important function of the Board of Revision is to review the actions of assessors in fixing values and make revisions of the same. Usually by November 1 of each year the assessors have completed their field work and fixed property values. The Board then causes notices to be published in the newspapers announcing that hearings will be held on specified days for specified wards. Supplementary to this announcement the assessors are directed to serve all property owners whose assessments have been changed with a notice stating the amount of the assessment and date for hearing (see assessors). In case any property owner desires to appeal from the action of the assessor, he is furnished an application blank which he is required to fill out and present. When the assessment relates to real estate the following form is used:

ANSWER ALL QUESTIONS FULLY.

OFFICE OF THE BOARD OF REVISION OF TAXES.

Philadelphia,.....191

Application for a reduction of the assessed value of premises situate.....Ward, assessed at \$.....for 19.. Assessed in the name of.....

.....being duly.....says that.....believes the above property is assessed at a greater sum than it would sell for at a fair sale after due notice, and that the answers to the following questions are true to the best of....knowledge, information and belief:

1—What was the price paid for the property?.....2—Was this the full price, or was it in addition to a mortgage or ground rent existing upon the property?.....In the latter case, what was the amount of the mortgage or ground rent?.....3—When was the property acquired by the applicant?.....4—What amount has been expended for improvements since the purchase?.....5—Is the property occupied by the owner or by a tenant?.....6—If fully rented, what is the monthly rental?.....If not fully rented, what part is now rented and what rent is received?.....7—Is the property for sale?.....If so, what amount will be accepted for it clear of incumbrance?.....8—To what incumbrance is the property now subject?.....9—Is this property in the applicant's opinion assessed higher than other properties of equal value in the immediate neighborhood?.....If so, name such proper-

ties.....10—What, in the applicant's opinion, would the property sell for at a fair public or private sale?.....What are the applicant's reasons for naming that price?.....

.....and subscribed.....before me this.....day of.....1911.....

.....
Owner and Applicant.

Address

Half of the reverse side of this sheet is prepared for a report from the assessors, as follows:

Assessed 19 Assessed 19

Report on within application:

.....19

.....
.....

Assessors.

Provision is made for the following data on the exterior of the blank when folded:

Year of assessment. Ward in which located. Number of assessors' book in which assessment is found. Page number of same. Name of applicant. Location of property. Date of filing application. Decision of Board.

For personal property the following form is used:

OFFICE OF THE BOARD OF REVISION OF TAXES.

Philadelphia,.....19

APPLICATION for an Abatement on Personal Property.

Assessed at No.....Ward,

Valued as follows:

Money at interest,	\$.....	} On Page....Book.... For 19....
Horses,	
Cattle,	
Carriages, "To Hire,"	

.....being duly.....says that.....

Assessed in the name of.....
and subscribed this day of.....19.....

Owner and Applicant.

The assessors report by filling in the following blank on the reverse side of the application:

REPORT ON WITHIN APPLICATION.

.....Allow.....Money at interest, \$.....
Horses, \$..... Cattle, \$..... Carriages, "To Hire,"
\$.....
.....19.....

When properly folded for filing the following form appears on the outside:

19..... Ward

APPLICATION OF

PERSONAL PROPERTY.

No. Street. Div.....Page.....
Filed.....19.....

Referred for Examination.....19.....

After the application has been received, given a file number and reported on by the assessors, it is taken up for consideration by the Board on the day fixed for hearings from the ward in which the property is located. From two to seven wards or parts of wards are usually disposed of in one day. Each application is considered on its merits as indicated by the information contained in the blank. As a rule, this is sufficient to enable the Board to reach a conclusion. If it is not, the assessors may be called in to supplement their report with further details. Personal hearings are rarely held, but are granted on the request of the applicant. Sometimes the Board requests the attendance of the applicant at the hearings. Ordinarily, however, this is considered unnecessary.

As may be noted from the above form, the owner of property is required to state under oath in the application the amount which he believes the property would sell for after full public notice. If this figure is below that set by the assessors, the assessment is usually changed to conform to it, unless it is clear from comparison with values of similar properties in the same neighborhood that such an amount is clearly below the market value.

After residents of all wards of the city have been given an opportunity to appeal, two or three weeks are allowed for miscellaneous hearings. About December 1st the Board closes the hearings upon real estate valuations except in cases in which some special reason exists for extending the time to December 31st. After that date the hearings are closed and no further applications for changes of assessments are entertained, except in cases in which the basis of the complaint involves some clerical error, for example, in the transcription of the records.

Hearings on appeals from assessments on personal property are closed on December 31st.

The conclusions of the Board upon each particular hearing are recorded on the outside of the application blank, which is then turned over to the allowance clerk for record. Applicants are not notified of the results of the hearing unless they call at the office for this purpose.

Valuations made by the assessors are frequently revised by the Board on its own initiative and without waiting for an appeal from the taxpayer. The bases for most of these revisions are the sales and building permit reports submitted by the assessors. When these reach the Board they are examined with reference to each item, and particularly with reference to the disposition of the item made by the assessor. If, for instance, a sales record shows the selling value of a particular property to be considerably above the assessed value and no change in the valuation was made by the assessor for the

succeeding year and no reason given for not raising the assessment, the Board itself may order an increase in the valuation. Such revisions may occur at any time of the year preceding the final assessments for the succeeding year.

(i) Receive and act upon applications for exemption:

Applications for exemptions are made by applicant on the following form:

OFFICE OF THE BOARD OF REVISION OF TAXES.

APPLICATION FOR THE EXEMPTION OF REAL ESTATE.

Philadelphia,19....

....., being duly....., says that he is..... of....., and has been authorized to make this application for the exemption of premises..... for the year..... and thereafter while the use of the property as hereinafter stated continues, and that the following statements are true :

The title to the property is in *(see note below).....

There is erected on said property.....

The size of the building is.....

The size of the lot for which exemption is claimed is.....

The part of the ground not covered by the present building is..... used for

The property is now and has continuously since..... been used exclusively for the following purposes:.....

.....
No rent, revenue or income is or will be derived therefrom except

.....to and subscribed before me this..... day of

.....19.... ..

.....

*Name the corporation, unincorporated association or individual holding the legal title. If the title is in individuals or an individual, state whether it is held in trust, and, if so, the terms thereof.

Give the date of the deed and declaration of trust, if any.

A clerk in the office receives the application thus made and fills in the following form on the exterior of the same blank:

File No. Exemption No.
 19..... Ward

APPLICATION OF..... FOR THE EXEMPTION OF
 PREMISES.....

(Do not write on this page)

The application is next forwarded to the proper assessors, who make a written signed report on the outside of the blank and also fill out the following form thereon:

Assessed in the name of.....
 Description as assessed.....
 Book..... Page.....
 Assessments for 191.....
 Filed.....

The application blank when prepared as above presents a complete record of the case. It is then referred to the Board for action, and the decision is written or stamped on the outside. In case the exemption is allowed, the blank is next given to the assistant chief clerk, who makes an entry of the exemption in the exemption books.

(7) *Recommend division or rearrangement of election districts.* Petitions for altering election districts are received and officially disposed of by the court of quarter sessions. They are filed with the clerk of that court and are referred by the Judges to the Board of Revision of Taxes for consideration and recommendation. Upon their receipt by the Board, the petitions are handed over to the division clerk, who prepares tentative maps of proposed divisions showing boundary lines and population statistics. These data are submitted to the Board to aid it in preparing its recommendations. The Board must report recommendations to the court in time for final consideration by the Judges on the first Monday in June of each year. Before such action, however, the report of the Board must be kept on file in the court for at least five days, open to the inspection of the public. In the meantime any person interested may present objections to the recommendations.

(8) *Submit reports and records to various officials.* (a) Furnish Receiver of Taxes and City Controller with copies of assessors' books.

The Board is required by law to make out three complete sets of assessors' books each year. The original set is kept in the office for the files, a duplicate is forwarded to the office of the Receiver of Taxes, and a triplicate set to the office of the City Controller. In addition, local duplicates are prepared for use in the branch tax office. Details of these records are described on the succeeding pages of this report.

(b) Submit annual reports to the Secretary of Internal Affairs: On the first of June of each year the Board submits a report to the Secretary of Internal Affairs at Harrisburg, showing in tabular form, by assessment districts, a full statement of all property taxable for county purposes, the amount of tax assessed and the county debt. Real and personal property are shown in separate columns. The report is prepared under the direction of the assistant chief clerk and signed by the members of the Board.

A second report, also to the Secretary of Internal Affairs, is submitted about January 10th of each year, the details of which are given below. This report contains summary statements of the amounts of taxes collected, both on realty and personalty, for use in performing various functions of government.

(c) Annual report to councils: An annual report is also submitted to the mayor and councils. It is prepared in tabular form, showing total assessments for each of the following classes of property:

(1) "City" real estate, (2) "suburban" real estate, (3) "farm" real estate, (4) personal property (including horses and cattle).

Separate totals for each of the above classes are given for the 22d, 23d, 31st, 35th and 42d wards that are subject to deduction for Poor Taxes.

(d) Miscellaneous reports: The Board also prepares several miscellaneous reports, including monthly reports to the city controller, of all additions, allowances and reductions made on assessments; similar reports to the receiver of taxes, and reports of transfer of ownership of properties and changes in names to the Receiver of Taxes. These reports are described in detail on succeeding pages.

b. CLERICAL FORCE.

(1) *Chief Clerk.* The work of the chief clerk is described under the following headings:

(a) Supervision of clerical force and general direction of the office routine; (b) advertisement for bids for departmental supplies; (c) prepare estimates for appropriations; (d) publish notices of

hearings on appeals; (e) keep record of expenditures and audit accounts; (f) attend meetings of Board when requested—keep minutes.

(a) Supervision of clerical force and general direction of the office routine: Most of the time of the chief clerk is given to duties involving the general administration of the office. All clerks are under his supervision. He receives oral reports from them when he deems such necessary, consults with them and advises them as to action in questionable cases. Most of the directions of the Board are issued to the staff through him. He receives and answers official correspondence not requiring the attention of the members of the Board; assigns special work to particular clerks, and attends to a mass of miscellaneous office routine concerning the details of which discussion here would be unprofitable.

(b) Advertisement for bids for departmental supplies: The Board of Revision purchases all of its own supplies. At any time during the year when, in the judgment of the chief clerk, supplies are needed, by direction of the Board he causes an advertisement to be placed in all daily newspapers to the effect that bids will be received for the articles desired. Prospective bidders then call at the office and the chief clerk furnishes them with samples. These may include assessors' street blotters, assessors' books, duplicates, triplicates, ledgers, blanks, stationery, etc., for the office, or miscellaneous articles. Estimates of bids are then submitted in writing either upon a single article or a group of articles. They are received by the chief clerk and referred to the Board of Revision, which awards contracts. The chief clerk communicates by letter with the successful bidders, notifying them that their bids have been accepted. No set form is used for this communication.

The city solicitor is then requested to prepare a contract and the necessary bond.

(c) Prepare estimates for appropriations: Each year, when requested by the Controller, the chief clerk, by direction of the Board, prepares an estimate of expenditures for the forthcoming year and submits the same to the City Controller as required by law. The estimates are prepared on forms provided by the Controller and in a manner prescribed by that official. Requests have been usually made for estimates some time in July or August.

(d) Publish notices of hearings on appeals: The law requires the Board to publish in the newspapers notices of hearings. Such notices, stating the days when hearings on appeals will be heard by the Board of each ward of the city, are accordingly published, conformably to the provisions of the ordinance of councils, at least

ten days before the hearings. The chief clerk sends out copy for the notices, checks them up as they appear, orders discontinuance and attends to other details connected therewith.

(e) Keep record of expenditures and audit accounts: All expenditures of the department are made under particular items of appropriation by councils. The chief clerk audits all accounts of the department and prepares all salary warrants. He keeps a ledger account for each item or item sub-division as appropriated, and charges the appropriate account with the amounts of warrants as drawn.

(f) Attend meetings of Board when requested—keep minutes: The chief clerk is frequently requested to attend the formal meetings of the Board. When he does so, he prepares minutes of the session which he afterwards copies in permanent form in a large volume kept by him. When thus rewritten, the minutes are signed by the secretary of the Board and placed in the custody of the chief clerk.

(2) *Assistant chief clerk.* The duties of the assistant chief clerk are described under the following headings:

(a) Direction of clerical work; (b) preparation of tables of rates; (c) preparation of State reports; (d) care of records of exempt properties.

(a) Direction of clerical work: The assistant chief clerk supervises the corps of miscellaneous clerks engaged in preparing the duplicates, the local duplicates and triplicates from the assessors' books, and also supervises the extra clerks engaged during the rush season. He assigns the men to their work and sees that the work is distributed to the best advantage.

(b) Preparation of tables of rates: The Board of Revision is required not only to make assessments and report the same to the City Controller and Receiver of Taxes, but also to compute the amount of tax upon such property on the basis of the tax rate for the class of property to which it may belong. The assistant chief clerk is made responsible for this work, the computation being made under his direction by the miscellaneous and extra clerks. Each year, after councils have fixed the tax rate, the assistant chief prepares a set of tables showing rates to be applied to each class of property, with the exception of city property, which, having been in past years fixed at \$1.00, involved no intricate process of computation. After completing the computations he has the tables printed for the use of the clerks. State, city and school taxes are all figured separately and so recorded in the duplicate and triplicate sets of assessors' books.

(c) Preparation of state reports: Two state reports are required annually from the Board of Revision. These are prepared by the assistant chief clerk and submitted to the Board for their approval and signature.

The first of these reports is prepared for the Secretary of Internal Affairs during June of each year. It consists of summary figures showing:

(1) Total number of taxables within the city (this information is obtained from the city commissioners); (2) total amount of real estate assessment; (3) totals for realty classed as (a) city, (b) suburban, (c) farm; (4) horses and cattle; (5) money at interest; (6) carriages to hire; (7) total amount of exempt property; (8) funded debt (from City Controller).

This report is furnished on forms prepared and furnished by the Secretary of Internal Affairs. These statistics are prepared as of January 1st of the year.

A second report to the Secretary of Internal Affairs is prepared by the assistant chief clerk and forwarded by the Board about January 10th of each year. This consists of a summary statement of taxes collected during the previous years under the following headings:

(1) Total amount of taxes appropriated for the support of the poor, being the amount appropriated by councils to the department of public health and charities; (2) total amount of taxes appropriated for the construction and repair of streets, roads and bridges by councils to the bureau of highways; (3) amount of taxes collected for schools and school purposes, exclusive of state appropriations; (4) amount of taxes collected for any purposes not embraced in 1, 2 or 3 above, whether for state, county or local purposes; (5) total amount of 1, 2, 3 and 4 above; (6) amount of taxes collected from personal property for city and state; (7) amount of taxes collected on licenses of all kinds, including wholesale and retail liquor licenses.

(d) Care of records of exempt properties: The assistant chief clerk has charge of the records relating to exempt properties. He prepares these records himself and has personal charge of them. There are two volumes of the exemption books, one containing exemptions in the even numbered wards, another those of the odd numbered wards. In each of these volumes all properties are listed by wards and by classes within the ward. The following classes are observed:

(1) Churches and buildings connected with church property used for guild purposes, Sunday schools, etc., (2) buildings occupied by teachers in parochial schools as places of residence, (3) cemeteries,

(4) institutions of learning, (5) parochial and free-denominational-schools, (6) public charities, (7) property of the United States, (8) property of the State of Pennsylvania, (9) property of the City of Philadelphia, (10) public libraries, (11) quasi-public corporations, electric light, telephone companies, etc., (12) elevated railways, roadbeds.

At the top of each page is printed the class of exemption, together with the number of the ward, under which the following columnar headings are found:

Description	Locality	Division	Name of Owner	Page	1911	Page	1912, etc., to 1920
-------------	----------	----------	---------------	------	------	------	---------------------

Thus each set of books provides for records for a ten-year period.

The columnar heading "Page" refers to the page number of the assessors' book in which the item is to be found, while under the year designated is placed the assessed value. Under "Description" is placed the dimensions of land or character of structure, or both, as required.

(3) *Registration clerk.* The duties of the registration clerk are described under the following heads:

(a) Check personal property assessments, note errors and report thereon to chief clerk; (b) compare assessors' books with duplicates and write up duplicates and triplicates.

(a) Check personal property assessments, note errors and report thereon to chief clerk: The principal function of the registration clerk is that of discovering and rectifying errors that may have crept into the records of the assessors' books during the process of entering the personal assessments. After the books of the assessors are returned to the office of the Board and placed on file, the registration clerk scrutinizes each item contained therein as to personal property and compares such items with the returns made by the taxpayer. He is assisted by a "miscellaneous clerk" in performing this function. Any discrepancies or irregularities thus discovered are noted by him and referred to the proper assessor for explanation or correction, after which they are reported to the chief clerk on printed forms known as comparison blanks.

The detail procedure is as follows: First, the registration clerk and an assistant clerk obtain all personal property returns made by taxpayers and arrange them to correspond with the volumes of assessors' books. One volume of the latter is then taken up and each item of personal property contained therein is carefully checked with the original return of the taxpayer. If the slightest deviation is

found either in wording or spelling, the item to which it relates is transcribed upon the comparison blank in the exact form in which it is found in the assessors' book, after which is noted wherein it differs in wording or spelling from the original return. All such discrepancies discovered in the volume are listed on one blank, containing the above information, and in addition the number of the ward and division, the names of the clerks making the comparison, the names of the assessors who prepared the books, and blank spaces in which is later inserted the disposition made of each item. This blank is then returned to the chief clerk who orders the locality clerk to make the proper changes in the records. The locality clerk indicates that he has done so by writing the word "done" next to each item in a column of the comparison blank, after which he returns the blank to the chief clerk. The latter official keeps the blanks on file for reference for some time, after which they are destroyed.

(b) Compare assessors' books with duplicates and write up duplicates and triplicates: At times during the year when, in the judgment of the chief clerk the proper dispatch of the business of the office demands it, the registration clerk is assigned to assist in the work of comparing the books returned by the assessors with the duplicates. He is also sometimes called upon to assist in transcribing the records from the assessors' book to the duplicate and triplicate sets.

(4) *Allowance clerk.* The duties of the allowance clerk are described under the following heads:

(a) Keep records of application for hearings on appeals, and orders of Board in relation thereto; (b) Prepare monthly reports to Controller of allowances.

(a) Keep records of application for hearings on appeals, and orders of Board in relation thereto: The principal duty of the allowance clerk consists in keeping the records relating to appeals. All applications for appeals must be made on printed forms supplied by the Board of Revision. [For description of application blank, see under "appeals," Board of Revision.] They may be obtained by calling in person at the office or by request through the mails. Two sets of forms are made out: one for personality and one for realty. When the application is received it is given to the allowance clerk who gives it a number and makes a record of the application in the index which he keeps for that purpose. All applications are marked consecutively in the order in which they are filed, and are then given to assessors for investigation. In the allowance index, columns are prepared for the following items, under which information is recorded with reference to each application: (1) Number of application,

(2) name of applicant, (3) property, (4) year of assessment, (5) assessment, (6) date of application, (7) action taken. When the proper record is thus made of the application and the assessors have made report, the allowance clerk hands over the blank at the proper time to the Board of Revision for consideration. After action by the Board, the blank is returned to the allowance clerk with the revised assessment endorsed on the outside. This value is then recorded in the column headed "Action taken" in the application book. The original application is preserved in the files of the office.

(b) Prepare monthly reports to Controller of allowances: All allowances or reductions made by the Board are reported monthly to the City Controller. These records are prepared by the allowance clerk on printed forms showing the name of the owner of the property, location of property, year of assessment, the original assessment, and the final assessment made upon the property. Two forms are used—one for allowances on real estate and one for personal property. The former is prepared on yellow paper blanks as follows:

ABSTRACT OF ALLOWANCES ON REAL ESTATE PROPERTY BY THE BOARD OF REVISION OF TAXES FOR THE YEAR 191..

During the month of.....191..

Date	Name of Owner	Location and Description of Property	Allowance	Assessed Values	Remarks
------	---------------	--------------------------------------	-----------	-----------------	---------

White paper is used for the personal property reports, which are as follows:

ABSTRACT OF ALLOWANCES ON PERSONAL PROPERTY BY THE BOARD OF REVISION OF TAXES FOR THE YEAR 191..

During the month of.....191..

Date	Name of Owner	Location	Money at Interest	Horses	Cattle	Carriages to Hire	Remarks
------	---------------	----------	-------------------	--------	--------	-------------------	---------

In the column for "remarks" should be noted the reason for making the allowance.

(5) *Locality clerk.* The duties of the locality clerk are described under the following headings:

(a) Make divisions of assessments and notify Receiver of Taxes; (b) Monthly report of divisions to City Controller; (c) Monthly re-

ports of additional assessments; (d) Transmit to various county commissioners records of mortgages held by non-residents; (e) Preparation of certificates of assessments; (f) Gather statistics regarding election districts and draft proposed divisions; (g) Prepare statements for highway and survey bureaus showing classification of properties abutting on streets upon which municipal improvements are contemplated.

(a) Make divisions of assessments and notify Receiver of Taxes: The locality clerk has charge of the records of transactions relating to divisions of assessments of real estate. After the assessor has finished his field work for the year and closed his books, it frequently happens that sales of real estate result in the division of property that has been assessed as a single unit. This necessitates a reassessment on the basis of the new ownership of the properties. The Board of Revision is usually apprised of such changes by a personal call from the new or original owner, although the information may be obtained through the records of sales or transfers, or from other sources. The locality clerk then obtains from the registry office in the bureau of surveys the official record of the transaction showing the name of the new owner, the exact size and location of the parcel exchanged, etc., from which he computes the proportion of the original assessment upon the whole property that should be allotted to the new owner.

He then makes a record of the division in the "division book" which is a large volume, the pages of which are alternately left vacant and filled by a printed blank form as follows:

Philadelphia,.....19..

The property assessed to.....located.....
 No.and valued at \$.....
 has been divided as follows:

Recommended by.....
 Member of Board.

On the opposite blank page of the division book a rough draft is made showing the boundaries and dimensions of the properties as divided. The division is formally attested by the signature of some member of the Board in the blank space noted above.

After this is done the locality clerk prepares, from the division book, an official certificate of the division for the Receiver of Taxes, This certificate is on a printed form 7 x 8½ inches, with white paper, as follows:

OFFICE OF THE BOARD OF REVISION OF TAXES.

Philadelphia,.....19..

TO THE RECEIVER OF TAXES.

The property assessed to.....Located.....
Ward, and valued at \$.....has been divided as follows:

.....
.....
.....

For the year 191..

.....
.....
.....

Board of Revision.

This form is made out in duplicate and, when properly filled in, is referred to the Board of Revision, two of the members of which must sign it, after which the original is sent to the office of the Receiver of Taxes, while the duplicate is pasted in the assessors' books on the page on which the property is listed.

(b) Monthly report of divisions to City Controller: Once each month the locality clerk prepares a written report on a printed form showing each division acted upon during the month preceding. The following printed form is used:

DIVISIONS MADE BY THE BOARD OF REVISION OF TAXES.

During the month of.....191..

Ward	Assessed Name	Location	Valuation	Divided as Follows
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After being signed by the locality clerk, it is sent to the office of the City Controller.

(c) Monthly reports of additional assessments: The locality clerk likewise prepares monthly reports of additions to assessments. These reports are made on printed forms of white paper. The form issued is the same for both classes of property, columnar headings being provided as follows:

(1) date, (2) ward, (3) name of owner, (4) location of property, (5) real estate assessment, (6) money at interest, (7) horses, (8) cattle, (9) carriages to hire, (10) remarks.

These are sometimes signed by a member of the Board, sometimes by the chief clerk or locality clerk; and forwarded to the office of the City Controller.

The great bulk of these reports on additions to assessments relate to personal property, since most allowances, reductions or additions on realty are made prior to the date on which the books are closed. After that date only such changes in assessments of realty are made as are due to clerical mistakes in transcribing the records.

(d) Transmit to various county commissioners records of mortgages held by non-residents: Records of all mortgage transactions are furnished by the Recorder of Deeds to the Board of Revision. These records are gone over by the locality clerk, who lists in a sort of blotter prepared for this purpose all cases of mortgages on property in Philadelphia held by residents of other counties of the state. The names of the mortgagor and mortgagee, residence of mortgagee, location of property, amount and date of mortgage are placed in the blotter, arranged according to counties in which the mortgagee resides. The blotter is then used as the basis for monthly reports to the various county commissioners, showing the amounts of mortgages held upon Philadelphia property by residents of these counties. The forms used by the locality clerk for this purpose are furnished by the state in book form with perforated sheets to be torn out when properly filled in. The printed form is as follows:

Form R.-6.

BOARD OF REVISION OF TAXES.

Philadelphia, Pa.,.....191..

County Commissioners:

.....County:

GENTLEMEN:—In accordance with the provisions of section nine of an act of Assembly of the Commonwealth of Pennsylvania approved the first of June, one thousand eight hundred and eighty-nine, entitled “A further supplement to an act entitled ‘An act to provide revenue by taxation,’ approved the seventh of June, one thousand eight hundred and seventy-nine,” we herewith give you the statement therein required:

Mortgagor	Mortgagee	Residence	Location of Property	Amount of Mortgage	Date of Mortgage
-----------	-----------	-----------	----------------------	--------------------	------------------

We hereby certify that the above is a true report of all Mortgages or Articles of Agreement given to secure the payment of money

lodged for record in our office this day and where the Mortgagee resides in your county.

Witness our Hands and Seal of office the day and year aforesaid.

.....
.....
.....

Board of Revision of Taxes,
Philadelphia City and County.

On the margin of this sheet appears the following:

Form R.-6.

COUNTY COMMISSIONERS' OFFICE.

.....County
.....191..

Received the day and year aforesaid of Board of Revision of Taxes, Philadelphia City and County, a statement of all Mortgages or Articles of Agreement given to secure the payment of money lodged for record in their office, the.....day of.....191.., and where the Mortgagee resides in this County, this being the report from said Board of Revision of Taxes required to be made by section nine of an act approved the first of June, one thousand eight hundred and eighty-nine, entitled "A further supplement to an act entitled 'An Act to provide revenue by taxation,' approved the seventh of June, one thousand eight hundred and seventy-nine."

.....
.....
.....

Commissioners of.....County.

NOTE.—This receipt must be signed and returned by mail to the Board of Revision of Taxes, Philadelphia, Pa.

This is properly signed by the county officials, returned to the Board of Revision and kept on file by the locality clerk.

(e) Preparation of certificates of assessments: The Board of Revision has authority to furnish, upon request, a certificate showing the assessment of any particular property. Such a certificate is required in certain cases by the orphans' court and may be needed as evidence in other legal proceedings. Such requests when approved by the Board are referred to the locality clerk, who obtains from the assessors' books on file the necessary information and fills out the

certificate form. A stub of each certificate properly filled out is retained in the certificate book, the certificate torn out and given to the applicant.

(f) Gather statistics regarding election districts and draft proposed divisions: The court of quarter sessions refers all petitions for the re-arrangement of election districts to the Board of Revision for recommendations. These petitions upon reaching the Board are referred to the locality clerk. This clerk prepares all statistics relating to election districts, which consist chiefly of data with reference to population. When a change is proposed in the boundaries of an election district, the locality clerk draws a tentative map of the proposed re-arrangement and estimates the voting population for each section affected. The estimates are usually based on the number of dwellings in the proposed district and counting one or two voters for each dwelling. Drawings of the proposed changes are later made on oil paper and submitted, with any statistics that may have been gathered, to the Board for recommendations to the court. Rough copies of all drawings made are preserved as well as all statistics.

The locality clerk is also sometimes called upon to make drawings showing proposed changes in real estate ownership, as noted above in cases of divisions of property, or of assessment districts when changes in boundaries are proposed.

(g) Prepare statements for highway and survey bureaus showing classification of properties abutting on streets upon which municipal improvements are contemplated: When the city administration proposes to pave streets, lay sewers or make other improvements, the Board of Revision is called upon to furnish a classified list of properties along the street upon which the proposed improvement is to be made. These requests come either from the bureau of highways or surveys and are always referred to the locality clerk for attention. He receives them on printed forms upon which are listed all properties concerning which information is desired. After examination of the records in the office, he notes on the form after each property listed the class to which it belongs, *i. e.*, whether it is rated as "city," "suburban," or "farm" property. The report is then handed to the chief clerk, who forwards it to the office from which it came.

Requests also come to the office from various city and county offices asking for information concerning the classification or assessment of certain properties. These are all referred to the locality clerk.

(6) *Certificate clerk.* (a) Prepare certificates of allowances, etc.: After the assessment records have been transmitted to the Receiver of Taxes any alteration or additions must be certified by the Board to the office of the Receiver. The certificate clerk attends to

the details of preparing these certifications. A separate book is kept of allowances or reductions, of additions for personal property assessment, additions to realty assessments, and for changes in names of assessed persons. The books contain printed certificate forms which, when properly filled out, are detached from an accompanying stub which is retained in the book as a record of the change made. From the stub records entries are made in the allowance book, reduction book, etc. The printed forms of certificates of allowances to personal property assessments are on white paper made out in the following form:

OFFICE OF THE BOARD OF REVISION OF TAXES.

Philadelphia,.....19..

.....Ward (Seal)

This is to certify, That we have this day made an *allowance* ofDollars on.....Assessed tofor the following purposes for 191..

\$.....Money at interest

\$.....Horses and cattle

\$.....Carriages to hire

.....

Board of Revision of Taxes.

To.....
Receiver of Taxes.

The certificate forms for allowances on real estate assessments are similar to the above.

When changes in names are made in the assessment records the following form prepared on yellow paper is used:

Receiver of Taxes.

Will correct on the name of the owner of property.....
 on Tax Duplicate for the year 191.. ..
 valued at.....by *erasing* the name of.....
 and *inserting*.....

.....

Board of Revision of Taxes.

Additions to assessments are certified to the Receiver of Taxes on similar forms.

(7) *Special clerk.* (a) Custody of assessors' books: When the assessors' books are completed for the year they are placed on file for public inspection at all hours of the day when the office is open for business. These books are arranged by wards, and all the books pertaining to one ward are filed together. When an assessment district comprises more than one ward, valuations of property in one ward of the district are always kept in volumes separate from those in the other. In other words, ward lines are kept intact, and properties lying in one ward are never placed in the same volume in which valuations in another ward, even though in the same district, are to be found. There are 165 volumes in a complete set of assessors' books for one year. (For forms of assessors' books see discussion under assessors.)

The assessors' books while on file in the office are in the direct custody of the special clerk, who sees to it that the books are properly arranged and kept in the proper order when returned to the files after inspection by a taxpayer. He assists visitors in finding information desired and, in general, is made immediately responsible for the proper care and safe keeping of these records.

After having been on file in the public rooms for a year, the assessors' books are replaced by the books of the succeeding year, and taken to the office of the receiver of taxes, where they are kept for five years as records for the use of the search clerks. At the expiration of that period they are returned to the office of the Board of Revision and placed on permanent files in the archives.

(8) *Miscellaneous clerk.* (a) Assists special clerk in charge of public records: One of the miscellaneous clerks is detailed to the special duty of assisting the special clerk in caring for the assessors' books in the public room and assisting visitors in search of information contained in the public records. His duties are similar to those described above with reference to the special clerk to whom he is immediately responsible.

(9) *Miscellaneous clerks (2).* The duties of the miscellaneous clerks are described under the following headings:

(a) Keep record of real estate sales; (b) keep records of mortgage transactions; (c) keep records of building permits issued.

(a) Keep record of real estate sales: One of the miscellaneous clerks is assigned as a "sales clerk." The Board of Revision obtains from the Land Title Company (each day) a complete record of

all sales of property within the city. These certificates are in the form of yellow slips (carbon copies) showing the deed number of each transfer, the name of the grantor, the name of the grantee, consideration and incumbrance. This information is supplemented by records of transfer, obtained from the registry office of the bureau of surveys. The sales clerk takes the yellow slips, assorts them into assessors' districts and from them makes a record of each sale in a volume known as the real estate sales book. Each page of the latter provides space for information as follows:

.....DistrictWard

Assessors.

Street Number	Description of Property	Mortgages	Ground Rent	Cost Total	Assessed Value	Date of Sale
---------------	-------------------------	-----------	-------------	------------	----------------	--------------

From the record thus shown in the real estate sales book, the stenographer fills out corresponding slips, with spaces at the right for remarks by the assessors—one for each assessor's district. These are forwarded to the proper assessors, who investigate each item listed and report by inserting in the column for remarks any changes in assessment which the added information may lead them to make, or any remarks showing reasons for not changing former records, and signing the slip. The slip is then returned to the office of the Board of Revision, scrutinized by the chief clerk and handed to the Board for inspection and directions. If no changes are made by the Board in the assessors' report, the slip is filed. If changes are inserted, the slip is returned to the assessors, who record in their books the corrections made by the Board, after which they return the slip for filing.

(b) Keep records of mortgage transactions: Another duty of the two miscellaneous clerks is to obtain records of mortgage transactions and prepare these records for the use of the assessor. The recorder of deeds furnishes the office of the Board of Revision, semi-monthly, with an itemized list of all mortgages on Philadelphia property filed during the two weeks' period immediately preceding. The clerks go through these records, note the assessors' district in which the property involved is located and make a copy of the transaction in the mortgage book for that district. A volume for these mortgage records is prepared for each of the thirty-five

assessors' districts, so that each set of assessors has a separate volume containing a record of transactions occurring in the district in which they operate. In the books the clerks list the items in the order of the date of transfer, showing in each instance:

(1) Mortgagor, (2) mortgagee, (3) residence of mortgagee, (4) locality of property, (5) amount of mortgage, (6) date of mortgage.

For each district there is likewise an additional volume containing records of assignments. These differ from the books described above only in that they contain an additional column for the insertion of the name of the assignee.

These records are for the use of the assessors to aid them in estimating values, and for checking up the returns of personal property.

(c) Keep records of building permits issued: One of the clerks under discussion makes a daily visit to the bureau of building inspection, and obtains from the records of that office a list of all building permits issued during the preceding day. These he lists in the order of the permit number in a huge volume known as the building permit record book, each page of which is provided with the following columnar headings:

(1) No. of permit, (2) date issued, (3) location of property, (4) ward, (5) owner, (6) material, (7) size of building—(a) front, (b) depth—(8) stories high, (9) No. of., (10) estimated cost, (11) classification, (12) remarks.

This volume is kept on file for inspection of the assessors.

(10) *Miscellaneous clerks (18)*. (a) Make duplicates, local duplicates and triplicates of assessors' books.

The law requires the Board of Revision of Taxes to supply the Receiver of Taxes and the City Controller respectively with duplicates and triplicates of the assessment records. Duplicates are also prepared for use in the branch tax offices. This involves the necessity of making two complete sets, and parts of another set, of the assessors' books, in addition to the original set prepared by the assessors for the office of the Board of Revision itself. The duty of preparing these duplicates and triplicates is assigned to the miscellaneous clerks in the office, working under the direct supervision of the assistant chief clerk. The duplicates and triplicates resemble the original assessors' books in size, shape and general make up, although the contents differ. Following is a facsimile of a portion of a page showing column headings:

Street Number	Name of Taxables	Valuation Real Estate, Dollars	Valuation Personal Property, City, Dollars	CITY TAX		SCHOOL TAX		Valuation Personal Property, State, Dollars	STATE TAX	
				Dols.	Cts.	Dols.	Cts.		Dols.	Cts.

As in the case of the original assessors' books, the duplicates and triplicates are in large bound volumes. The volumes are made out by wards and divided arbitrarily into convenient divisions, each item on each page of each volume corresponding to the original item in the original books. The volumes are indexed by streets arranged in alphabetical order, all numbers of one street being grouped on the same page or pages. Under the columnar heading "Names of Taxables" is included not only the name of the owner of the property but also the dimensions of the lot, if the property is realty, or the character of the property if it is personalty. Personal property is denoted as "money," "horses," "cattle" or "carriages to hire," as the case may be.

After the assessed values of all taxable property have thus been copied in the duplicate and triplicate sets, the miscellaneous clerks proceed to compute the amount of tax to be imposed upon each property in accordance with the tax rate fixed by councils for the class of property to which it belongs. As noted in the above form, computations for city, school and state taxes are made separately. The tax levy when thus derived is placed in the books, which process completes the duplicate and triplicate sets.

Tables prepared by the assistant chief clerk are used by the clerks in computing the taxes. After results are copied, totals are carefully checked page by page, the amounts being copied on recapitulation sheets, which are in turn checked by comparison with the total obtained by applying the tax rate to the total assessed valuation. The process of checking these computations necessitates extremely accurate work, and only the most competent of the clerks are assigned to this duty.

In order to distribute the work of the miscellaneous clerks as uniformly as possible throughout the year, the following schedule is usually observed:

(1) As rapidly as the assessors complete the preliminary work on the assessors' books, which consists in copying therein the names of owners, street numbers and description of properties, these volumes are turned over temporarily to the assistant chief clerk, who immediately assigns miscellaneous clerks to the task of transcribing their contents into the duplicates. This process may begin as early as June or July and last continuously from this time until the time when hearings by the Board are closed and the books prepared in

final form. This date is always before December 31st, but is fixed by the Board with the view to allowing enough time to have the duplicates ready when the books must be opened by the Receiver of Taxes. This latter date is fixed by the legislature and varies from year to year; e. g., in 1912 and 1913 it was January 10th. In some other years it was January 20th, etc.

(2) When the hearing of appeals has closed and the Board has acted upon those made, the assessors copy the valuations into the assessors' books and hand the latter over to the assistant chief. The clerks then place in final shape the duplicate sets and local duplicates. This occupies their attention until about January 10th, when the duplicates must be delivered to the Receiver of Taxes. In order to complete the task within the allotted time extra clerks are engaged and the thus augmented force placed on regular day and night shifts. There are about sixty-five volumes of the duplicate set furnished the Receiver, and forty-three volumes of these are recopied for use in the eight branch tax offices. The forty-three extra volumes are known as the local duplicates.

(3) Immediately upon completion of the duplicate and local duplicate sets, the clerks are engaged in copying the triplicate sets of sixty-five volumes for the office of the City Controller. This work is done with all possible speed, so that the books may go to the controller at an early day.

(11) *Extra clerks.* (a) Assist miscellaneous clerks during rush season. (See 10—(2)—above.)

(12) *Stenographer.* (a) Render stenographic service for members of Board, etc.

In addition to attending to the ordinary stenographic duties of the office, the stenographer likewise has miscellaneous functions to perform, such, for instance, as preparing monthly transcripts of all deeds of sale, showing the consideration therein named for the transfer of properties, and furnishing each assessment district with them.

(13) *Doorkeeper.* (a) The primary duty of the doorkeeper is to perform miscellaneous services in the outer office of the Board of Revision. He sees that visitors are cared for, gets them in touch with the official with whom they wish to communicate, directs the public to assessors when those officials are wanted, and performs various services of a similar nature.

(14) *Janitors (2).* (a) Cleaning service.

c. ASSESSORS (70).

For convenience in discussing methods and procedure employed by assessors in fixing values the following classification of the subject may be made:

(1) Assessment of real estate: (a) Organization of districts and assignment of assessors; (b) time of making assessments; (c) forms and devices used by assessors; (d) methods employed in arriving at values. (2) Assessment of personal property. (3) Notice of changes in assessments and of hearings on appeals. (4) Preparation of assessors' books. (5) Preparation and submission of reports to the Board: (a) Monthly report on buildings and improvements; (b) monthly report on sales; (c) report on appeals from assessments; (d) reports of changes in use of exempt property. (6) Designation of changes in street numbers and report to chief clerk.

(1) *Assessment of real estate.* (a) Organization of districts and assignment of assessors: The Board of Revision, or a majority of the Board, creates assessment districts and alters the boundaries and adds new districts when it deems such action necessary or desirable. There are at present thirty-five assessment districts within the city, the average size being somewhat larger than the ward. Following is a list of assessment districts as at present arranged, with boundaries:

Districts.

First—1st ward.

Second—26th ward and that portion of the 30th ward east of Twenty-first street.

Third—2d, 3d and 4th wards.

Fourth—5th, 6th, 11th and 12th wards.

Fifth—7th and 8th wards.

Sixth—9th and 10th wards.

Seventh—13th, 14th, 16th, 17th wards and that part of the 20th ward south of Master street.

Eighth—15th and 47th wards.

Ninth—That part of the 30th ward west of Twenty-first street, and that part of the 36th ward north of Reed street.

Tenth—18th ward and that part of the 31st ward east of Frankford avenue.

Eleventh—That part of the 20th ward north of Master street and that part of the 32d ward east of Broad street and all of the 37th ward.

- Twelfth—29th ward and that part of the 32d ward west of Broad street.
- Thirteenth—19th ward and that part of the 31st ward west of Frankford avenue.
- Fourteenth—25th ward and that part of the 45th ward south of Wheatsheaf lane and west of Frankford avenue.
- Fifteenth—33d ward.
- Sixteenth—35th ward.
- Seventeenth—That part of the 22d ward bounded by Roberts avenue, Stenton avenue, Haines street, Germantown avenue, Washington lane and Wissahickon avenue.
- Eighteenth—That part of the 22d ward bounded by Haines street, Germantown avenue, Washington lane, Wissahickon avenue, Northwestern avenue and Stenton avenue.
- Nineteenth—That part of the 42d ward east of York Road.
- Twentieth—24th ward.
- Twenty-first—44th ward and that part of the 34th ward east of Fifty-sixth street, between Market street and Columbia avenue, and east of Fifty-fourth street, between Columbia avenue and City avenue.
- Twenty-second—That part of the 46th ward south of Spruce street.
- Twenty-third—27th ward and that part of the 46th ward north of Spruce street.
- Twenty-fourth—28th ward.
- Twenty-fifth—23d ward and that part of the 45th ward north of Wheatsheaf lane and east of Frankford avenue.
- Twenty-sixth—That part of the 43d ward east of Broad street.
- Twenty-seventh—21st ward.
- Twenty-eighth—All that part of the 34th ward west of Fifty-sixth street, between Market street and Columbia avenue, and west of Fifty-fourth street, between Columbia avenue and City avenue.
- Twenty-ninth—38th ward.
- Thirtieth—41st ward.
- Thirty-first—That part of the 40th ward north of the P., W. & B. R. R.
- Thirty-second—39th ward.
- Thirty-third—That part of the 36th ward south of Reed street.
- Thirty-fourth—That part of the 42d ward west of York Road. and that part of the 43d ward west of Broad street.
- Thirty-fifth—That part of the 40th ward south of the P., W. & B. R. R.

The law requires that two assessors be assigned to each district. The Board appoints assessors for terms of five years and assigns them to districts. In making the assignment it follows the legal provision that one of the two assessors must be of the majority political party and the other a member of any minority political party. If assessors prove competent and satisfactory, it is the policy of the Board to reappoint them. As a rule, the most competent men, or men oldest in the service, are assigned to work in districts in which the most complicated problems arise. An attempt is also made to place inexperienced men or less competent men in the same district with older and more competent men.

(b) Time of making assessment: Triennial assessments are required by law with such additional assessments in the interim as may be considered necessary. In practice assessments are made annually. No exact dates are fixed for the beginning or close of the work, as the time varies from year to year. In general, the process involves three steps, viz.: (1) Field work, (2) serving notices of hearings on appeals, (3) recording results. Field work usually begins early in the spring, rarely later than April 15th, and continues until the task is completed. October 1st is commonly the date for closing this part of the work. In many districts assessments are completed much before this time, in which case a review is made later to check up earlier results, note additional improvements, etc. About October 1st the assessors begin to serve notices of hearings to be held by the Board. The general period for hearings is between October 1st and November 15th, the dates being fixed annually by the Board. From the time when hearings are closed to January 10th the assessors are engaged in recording values in the assessors' books.

(c) Forms and devices used by assessors. (1) Street blotters: The street blotter is the name applied to the principal book kept by each assessor for the purpose of recording all data upon which he bases assessments, together with the assessed values. It is prepared with printed columnar headings as follows:

House Number	Name of Owner	Real Estate Value	Remarks
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Properties are here listed by streets for each district and in the order of street number, the even and the odd numbers being listed separately. Each assessor keeps his own book to suit his convenience. It remains in his possession from year to year. As a rule, a great amount of information is recorded in this book for which no space is provided in the columnar headings. The first column, as shown

above, often includes the plot number as shown on the records of the registry office of the bureau of surveys. Under the name of the owner is also placed the dimensions of the lot, together with a description of the character of the structure and kind of material used in its construction. The column for remarks is utilized for miscellaneous information of all kinds.

One volume is used for several successive years. When no change is made in an assessment the figures are left untouched. If a change is made, the revised figure is usually placed in the column for "remarks" with the year of the assessment indicated.

The number of blotters for one district varies necessarily with the number of properties to be listed. In some districts more than twenty blotters are required.

(2) Personal property book: This is a small volume bound in leather and made of a size convenient for pocket use. In it the assessor inserts his assessments on personality of all descriptions. It is prepared with columnar headings to show (a) place of residence, (b) name of owner, (c) money at interest, (d) horses, (e) cattle, (f) carriages to hire. Properties are listed under names of owners arranged according to street numbers in exactly the same way as the assessors' books and street blotters. Some assessors place personal property valuations directly in the street blotters, but such is not the prevailing practice.

(3) Transfer book: Some of the assessors make use of a "transfer book" for the purpose of listing all records of transfers of property. These records are obtained by the assessor personally from the registry office, bureau of surveys. The transfer book is prepared with printed columnar headings as follows:

(a) Date of deed, (b) former owner, (c) present owner, (d) street, (e) registry, (f) lot and plot number, (g) description (including location of property), (h) lot (size).

(4) Building permit book: As has been noted above (see page 39), two miscellaneous clerks obtain daily from the bureau of building inspection a copy of all records of building permits issued by that bureau. Each assessor goes over this book each month, notes all instances of permits granted for improvements within his district and copies such into his own permit book. There is no prescribed form for the permit book, each assessor recording the information which he considers helpful to him according to his own convenience. The record maintained by one assessor showed the following:

(a) Permit number, (b) date of issue, (c) location of property,

(d) owner's name, (e) character of improvement and material, (f) size of the improvement (including number of buildings and height of each), (g) estimated cost of construction; two additional columns—(h) check when the property is inspected, (i) assessment value placed on the property.

(5) Records of sales, mortgages, etc.: As described in connection with the duties of the miscellaneous clerk (the one assigned as sales clerk), all sales records are reported monthly to the assessors on printed forms. Mortgage records are arranged by assessors' districts and furnished the assessors in this form by clerks in the office of the Board. The assessor usually makes a note in his street blotter of sales data thus obtained before returning this form to the office of the Board. The mortgage records he refers to constantly.

(6) Maps, etc.: Atlases and maps are purchased by the Board of Revision. Atlases contain detailed maps of the city arranged by sections giving lot dimensions and showing in colors the character of improvements thereon. These maps are revised from time to time by the publishers. One copy of each atlas is kept in the office of the Board and one in the assessors' room for examination and inspection by them as desired.

(d) Methods employed in arriving at values. There are no prescribed rules or regulations to be followed by the assessors in arriving at values. The details of method are left to each individual assessor, since neither the law, nor the Board, to whom the law has delegated the authority, have fixed any specific requirements. Accordingly, no two assessors employ exactly the same methods, although certain general principles are followed by all. These may be described under the following headings:

(1) Sales records, (2) mortgage records, (3) procedure without sales records, (4) rental values, (5) separation of land and improvement value, (6) land values, (7) building values, (8) water front values.

(1) Sales records: The law requires that the assessor shall "justly and honestly, to the best of (his) judgment, assess and value every separate lot, piece or tract of land, with the improvement thereon, and all personal property made taxable by the laws of this commonwealth within (his) ward, or district, at the rate or price which (he) shall, after due examination and consideration, believe the same would sell for, if sold singly and separately at a bona fide sale, after full public notice."

The aim of the assessor is thus to arrive at the sales value

of each piece of property, or the price which the property would command at a bona fide sale after full public notice. Hence, in assessing any particular property, whether with or without improvements, the assessor first seeks to discover whether there has been a recent sale. This information he obtains from the sales records. If he finds there has been a sale, he next inquires as to the nature of the sale, i. e., whether the transfer was made under conditions that meet the legal requirement of "full public notice." A notice posted on the premises apprising the general public that the property was on the market, placing the transaction in the hands of real estate agents, advertising the property for sale, or the existence of a general knowledge in the community to the effect that the owner desired to sell—any of these conditions are considered by the assessor as meeting the requirements of a full public notice, and the price paid, as shown by the records, would be accepted, in the absence of evidence to the contrary, as the true value of the property. The actual sale need not have been a public one.

On the other hand, a transfer made without any general knowledge of the desire or willingness of the owner to sell, or one entered into between relatives, where the presumption may be that other factors than the real value of the property have determined the consideration, is not accepted by the assessor as a sale "after full public notice," nor the price paid as indicative of the full value. The consideration, however, is accepted tentatively as evidence of probable value. Similarly, when a sale is not sufficiently recent or for other reasons not acceptable as evidence, it is not taken by assessors as a safe index of value.

Approximately 80 per cent. of all sales records do not divulge the price paid in the transaction, the consideration being recorded as "nominal." In many other instances the consideration recorded is manifestly inadequate. It is thus usually necessary for the assessor to seek information as to the selling price from some source other than the records. In such cases, he visits the buyer, seller or some other person who may have an interest in or knowledge of the transaction. Some assessors apparently meet with fair success in getting the desired figures in this way, while others declare it almost impossible to obtain reliable data.

In cases where the selling price is accepted as a correct valuation, some assessors consider it a sufficient basis for raising or lowering proportionately all values in the neighborhood. Others wait for another sale or two, and, if all indicate a similar tendency of decline or increase, a wholesale readjustment of assessments in the neighborhood may be made.

If no sales data are obtained as a basis for assessment, the

assessor may turn to the building permit records to see whether any improvements have been authorized on the property. This he verifies by personal inspection, and, unless such an improvement has been authorized and made, he usually permits the assessment of the previous year to stand unaltered.

(2) Mortgage records: Mortgage records are used by the assessor primarily for personal property assessment. In connection with real estate they serve as a means of checking up a value rather than fixing it. A trust company mortgage is usually regarded as representing about three-fifths of the full value of the property mortgaged, and should therefore be about 60 per cent. of the assessment. On the other hand, the ratio of a building association mortgage to the total value is more variable and does not furnish a reliable guide for assessment purposes. Most assessors take into consideration this distinction when using the mortgage records.

(3) Procedure without sales records: After securing any information available in the mortgage or sales record or the building permits, the assessor next seeks to find recent sales records for similar property in the same neighborhood. He may discover a sales record of one or more lots of substantially the same size and similar location with much the same kind of improvements. He then investigates the conditions of the sales to determine if possible whether the consideration paid actually represented the value of the property. If the facts thus ascertained are conclusive, he takes the value of the second property as a guide, and assesses the property in question accordingly. In thus assessing by comparison, he is expected to keep in mind differences in improvements, size of lots, grade, frontage, etc.

It is sometimes difficult or impossible to find sales records that can be utilized, in which case the assessor may make a tentative assessment which he considers high, following this up with a notification to the owner of the assessment as made. This procedure is calculated to provoke a protest from the owner, in which case he is required to take oath stating his opinion as to what the property would sell for. If he states a figure lower than the assessment, the value is usually changed to conform thereto. On the other hand, if the tentative assessment is lower than the amount which the owner would be willing to accept for his property, he is not likely to protest the assessment. In following this procedure, the assessor relies ultimately upon the sworn statement of the owner as to what he considers the value of his property.

(4) Rentals values: Rentals are commonly used in estimating assessments in residential districts in which considerable uniformity exists in size and structure. The annual rental value is capitalized

at from 6 per cent. to 10 per cent., depending upon the section of the city in which the property is located. Rentals are not, however, considered in fixing values for business properties nor in the more elaborate residential sections.

(5) Separation of land and improvement values: Particularly in the business districts, in residential sections where structures differ radically from each other, and along the water front, it has been found extremely difficult to arrive at lump sum values by comparison because there is no adequate basis for comparison. Some assessors have therefore found it desirable and even necessary to estimate the values of structures and the land separately, and thus to make possible a fair comparison between one property the value of which is unknown and another situated in the same neighborhood the value of which has already been determined.

The method followed in making such a separation may be illustrated as follows: Parcel A and parcel B have approximately the same frontage on the same street, but the improvements on A are of an entirely different character from those of B. A has recently been sold for \$500,000, which, for the assessor's purpose, may be considered as the assessed value. B, on the other hand, is not on the market, has not changed ownership for many years, and there is no other data available for making an appraisal. The assessor first estimates the value of the structural improvements upon A (say at \$400,000), deducts this amount from the total assessed value, \$500,000, which leaves \$100,000 as the value of A without improvements. Parcel A and B being comparable so far as location, size, grading, etc., is concerned, the value of the unimproved parcel B is estimated at a like figure of \$100,000. The final step is to appraise the structure on B, add this to \$100,000, the derived value of the lot, and thus obtain a total valuation for B with its improvement. The separate values for land and improvements are not as a rule placed in the street blotters, although in some instances this is done.

(6) Land values: Assessors appraise land and improvements separately in the downtown districts, in several outlying sections, and along the water front. Several methods are employed, but most of them are based upon a front foot unit. By front foot value, as used throughout this description, is meant the value of a strip of land with a frontage along the street of one foot and extending to the rear of the particular lot in question. It implies no uniform depth. Land values are based originally upon sales, the front foot value being obtained by dividing the total land value by the number of feet of frontage. This front foot unit is then applied to lots of similar depths throughout the block, unless there exists some peculiar factor

which would tend to increase or decrease the value of a particular parcel.

When a lot is of a different depth from the one from which the standard value is fixed, its front foot value is derived by a comparison of the two depths; taking into consideration the fact that the value of a lot is distributed uniformly from front to rear but gradually decreases with the distance from the street. It is estimated that the value of the first 50 feet of a 100-foot lot is equal to about two-thirds of its total value. Assume, for example, the value of lot A to have been determined from sales, and the front foot value fixed. The adjacent lot, B, is then estimated at a similar front foot value if it is of the same depth (assuming that both are inside lots and unaffected by corners). But if lot B is only half the depth of lot A, its front foot value will be fixed at two-thirds that of lot A. This rule is applied to business property exclusively.

Another method employed is to fix a front foot value for lots in a block, basing it upon the prevailing depth. If a block contains ten lots facing a street, seven of which are of the same depth, and a front foot value is established for the block on the basis of a depth of 100 feet, values for the remaining lots with varying depths are obtained by comparing their areas expressed in square feet with the square foot area of a lot of standard or normal depth. To illustrate, suppose lot A with a normal depth of 100 feet is 10 feet wide and has a front foot value of \$10,000. Its total assessed value will then be \$100,000. Lot B, an adjacent inside lot, has a depth of only 50 feet and a width of 10 feet. To obtain the value of B, both lots A and B are reduced to square feet. It is found that B contains 500 square feet, or one-half that of A, which has 1,000 square feet. The value of B is therefore one-half that of A, or \$50,000. This method is used in districts where there is considerable uniformity in depths of lots.

Recognition is usually given to the difference in value lots may have because of varying depths, but only rough estimates are made of such differences. In one district, for example, 100 feet is taken as the normal depth, and if a lot extends beyond this the pro rata rate of increase falls off 25 per cent. as the depth of the lot goes beyond 100 feet.

Lots of irregular shape, i. e., lots that deviate from rectangular lines, are sometimes estimated by square foot comparison with regular lots of about the same depth. At other times their value is estimated roughly, the assessor using his judgment and experience in determining the purpose for which the lot could be used to the best advantage and the probable price it would bring on the market for such purpose. He may also take into consideration the fact that some

part of such a lot may have a special value as an addition to an adjoining lot.

It is usually estimated that corner business lots have an increased value over similar inside lots of from $12\frac{1}{2}$ to 30 per cent., the exact percentage being dependent upon the importance of the streets. In some localities the influence of the street corner extends about 50 feet back from the intersection of the streets and may thus affect the values of one or two lots adjoining the corner lot. In others no additional value attaches to a lot next to the corner, and the assessments are made accordingly. Most assessors recognize the enhanced value of a corner position by simply adding a lump sum additional value to that estimated for inside lots.

No prescribed or uniform method is used for determining the influence of an alley opening, but an increased value due to an alley is recognized and taken into account.

(7) Building values: Most assessors accept the estimates in building permits as representing structural values with sufficient accuracy and make no attempt to verify them beyond making a personal inspection and checking up the official description of the improvement. On the other hand, some assessors assert that these estimates cannot be relied upon in all cases to indicate accurate values. These assessors therefore make a computation by obtaining the number of square feet of floor space in the building and multiplying this by the estimated cost per square foot. The square foot factor or unit is obtained from building contractors or from the assessor's personal knowledge of the cost of materials. The cubic method is also used, but it is said to be less satisfactory for ordinary business and office structures. For factories, however, and, by some assessors, for residential structures, it is sometimes preferred.

A structure or improvement to a structure which is partially completed when the assessments for the year are closed is assessed at a figure which bears the same proportion to the total value as the completed part of the building bears to the finished structure. That is, if an improvement is half completed, it is assessed at half its total value.

Depreciation of structures is allowed for when there are visible signs of wear. If a structure is kept in an improved condition and continues to be suitable for the purposes for which its location is best adapted, nothing is allowed for depreciation.

(8) Water front values: The most valuable water front of the city is assessed on the basis of land value plus improvements. The land value is estimated on a running foot basis, values gradually receding north and south from Market and Chestnut street piers on the

Delaware river, where land is assessed at about \$1,500 per front foot. The front foot rule, however, is not applied to plots that are too small to be used for wharf purposes. These are valued at what they would be likely to command as additions to adjacent properties.

Improvements are estimated on the basis of from \$1.50 to \$2.00 per square foot for ordinary business piers. This includes pilings as well as floor space, and represents cost of construction. From this deductions are made for poor condition and additions for unusually expensive piers. The sum of the land and improvement values represents the total assessment.

(2) *Assessment of personal property.* Blanks upon which personal property returns are to be made have in past years been furnished by the Auditor General of the state. By virtue of recent state legislation, however, the Board of Revision will in the future prescribe the forms to be used. The following is the form to be used hereafter:

RETURN OF PERSONAL PROPERTY

SUBJECT TO TAXATION AT THE RATE OF FOUR MILLS ON THE DOLLAR

For the Year 1914

Under the Provisions of the Act of June 17, 1913,

Made by of *Philadelphia County, Penna.*

NOTE:—Instructions will be found on page 3 of this blank.

No correction of this Return can be made after December 31, 1913.

All applications for corrections must be made prior to that date.

1. MORTGAGES, irrespective of the location of the property on which the mortgage is secured, the residence of the mortgagor or whether interest is paid thereon \$.....
2. PROMISSORY NOTES, PENAL AND SINGLE BILLS, irrespective of the residence of the makers thereof..... \$.....
3. JUDGMENTS held by the person, firm or corporation making this return \$.....
4. BONDS given by individuals \$.....
5. PUBLIC LOANS OR BONDS issued by any State or Territory, the District of Columbia, any foreign country, or any county, city, borough, township, school district or incorporated district, *except* those issued by

- the State of Pennsylvania or by any county, city, borough, township, school district or incorporated district thereof \$.....
6. LOANS secured by bonds or any other form of certificate or evidence of indebtedness, including car trust securities, issued by any corporation, association, company or limited partnership formed under the laws of this State or of the United States, or of any other State or Government, *except* loans issued by corporations of the State of Pennsylvania or by such foreign corporations as are liable to taxation in this State \$.....
 7. SHARES OF STOCK of any bank (except national banks), corporation, association, company or limited partnership formed under the laws of the United States, any foreign Government or any State other than the State of Pennsylvania \$.....
 8. ARTICLES OF AGREEMENT AND ACCOUNTS, bearing interest \$.....
 9. ANNUITIES yielding annually over \$200.00..... \$.....
 10. STAGES, OMNIBUSES, HACKS, CABS and other vehicles used for transporting passengers for hire (except Steam and Street Passenger Railway Cars)..... \$.....
- TOTAL..... \$,.....

(HORSES AND CATTLE are subject to taxation for city and school purposes at the same rate as real estate.)

.....HORSES,	Value, \$.....
CATTLE over the age of 4 years,	Value, \$.....

IN THIS COLUMN ENTER PROPERTY HELD
IN TRUST.

Trustee, Executor, Administrator, Guardian, Assignee, Committee, Receiver, Agent, Attorney in Fact,	}	Estate of
---	---	--------------------------------------

(Erase titles not used.)

1. MORTGAGES, irrespective of the location of the property on which the mortgage is secured, the residence of the mortgagor or whether interest is paid thereon \$.....
 2. PROMISSORY NOTES, PENAL AND SINGLE BILLS, irrespective of the residence of the makers thereof..... \$.....
 3. JUDGMENTS held by the person, firm or corporation making this return \$.....
 4. BONDS given by individuals \$.....
 5. PUBLIC LOANS OR BONDS issued by any State or Territory, the District of Columbia, any foreign country, or any county, city, borough, township, school district or incorporated district, *except* those issued by the State of Pennsylvania or by any county, city, borough, township, school district or incorporated district thereof \$.....
 6. LOANS secured by bonds or any other form of certificate or evidence of indebtedness, including car trust securities, issued by any corporation, association, company or limited partnership formed under the laws of this State or of the United States, or of any other State or Government, *except* loans issued by corporations of the State of Pennsylvania or by such foreign corporations as are liable to taxation in this State \$.....
 7. SHARES OF STOCK of any bank (except national banks), corporation, association, company or limited partnership formed under the laws of the United States, any foreign Government or any State other than the State of Pennsylvania \$.....
 8. ARTICLES OF AGREEMENT AND ACCOUNTS, bearing interest \$.....
 9. ANNUITIES yielding annually over \$200.00..... \$.....
 10. STAGES, OMNIBUSES, HACKS, CABS and other vehicles used for transporting passengers for hire (except Steam and Street Passenger Railway Cars)..... \$.....
- TOTAL..... \$.....

STATE OF PENNSYLVANIA, }
 CITY AND COUNTY OF PHILADELPHIA, } ss.:

....., being duly....., deposes and says..... residence (or the principal office of the corporations, limited partnerships or co-partnerships of which he is Treasurer) is at No.....

.....Street,Ward, in the City of Philadelphia, Pa., and the foregoing return is a full, true and correct statement, to the best of.....knowledge and belief, of all personal property owned or held in trust by.....that is subject to taxation for the year 1914, under the laws of this State.

.....to and subscribed before me this.....day of191.....

(NOTE.—Taxables who have Judgments, Mortgages, etc., entered of record in the several counties of this State, absolutely worthless at the date of this Assessment will save time and expense of attending the appeal by filling out this part of the blank and being qualified to the same, otherwise, in case of appeal, they will have to appear before the Board of Revision of Taxes.)

Philadelphia County, ss.:

....., *being duly....., deposes and says:..... owns and has control of the following Judgments, Mortgages, etc., which are absolutely worthless and the person or persons against whom held are totally insolvent and the amount uncollectible at the date of this assessment.*

PLAINTIFF	DEFENDANT	Dollars	Cts.	REMARKS

.....
Taxable.
and subscribed.....day of.....1913

INSTRUCTIONS.

a. Every person twenty-one years of age and upwards, being a resident of or domiciled within this State, and every co-partnership and unincorporated association located or doing business in this Commonwealth, and every corporation, limited partnership and joint stock association not specifically exempted, owning or holding any personal property of the classes enumerated in Section 1 of the Act of June 17, 1913, and set forth specifically in the questions upon page 1 of this blank, whether the same be held in his, her or its own rights or as trustee, executor, administrator, guardian, assignee, committee, receiver, attorney in fact, agent, or in any other manner, for the use and benefit of some other person or corporation, is required each year to make return to the assessors, under oath, of the amount of such property.

b. Property of minors is taxable in the name of the guardian.

c. The domicile of the taxpayer is where he permanently resides. Absence for months or years will not change it, so long as there is an intention of returning, and it cannot be lost until another has been acquired. He is there liable to taxation upon all his personal property, whether it be within or without the state. A temporary residence in this state renders taxable only so much of his personal property as he has actually within the state.

d. The residence of the trustee, executor, etc., and not the residence of the person or persons beneficially interested in the estate, determines liability for the personal property tax.

e. The words, "free of tax," printed on certain bonds do not in any way relieve the holders of such bonds from liability for the tax thereon. These words mean only that the company issuing the bonds will refund to the holder the tax paid on them. Such bonds, if falling within any of the classes enumerated on page 1, must be included in this return.

f. Unincorporated associations and corporations of the first class (*i. e.*, those organized not for profit), except purely charitable institutions, must make this return the same as individuals.

g. Private banking and brokerage firms, as well as the individual members thereof, must make this return.

h. Building and loan associations, savings institutions having no capital stock, fire companies and firemen's relief associations, life and fire insurance corporations having no capital stock, secret and beneficial societies, labor unions and labor union relief associations and beneficial organizations paying sick or death benefits from funds

received from voluntary contributions or assessments upon members, are not required to make this return.

i. Pennsylvania corporations or foreign corporations paying a capital stock tax direct to the Commonwealth upon reports filed with the Auditor General's Department are not required to make this return of personal property owned by them in their own right to the local assessors, but they must return to the local assessors all personal property held by them as trustee, executor, administrator, guardian or in any other manner. This is not to be construed as relieving the individual from returning to the local assessors the capital stock of foreign corporations held by him.

j. The return of Personal Property should be read carefully before making any entries. It must be made out by ANSWERING SPECIFICALLY EACH QUESTION on page 1 of the blank, inserting the word NONE or the amount taxable after the questions. It must be sworn to before the assessors or some person authorized to administer oaths, and must be RETURNED to the proper officer within TEN days from the date of the delivery of the blank at the dwelling house or place of business of each taxable.

k. If the person served has no personal property taxable, he should answer the questions by writing the word NONE opposite each item, make oath to the Return and give the same to the assessors.

l. In case no return is made within ten days the assessors are REQUIRED to make an estimated assessment, to which 50 per cent. will be added, as required by law.

m. If any taxpayer shall enter into any arrangement or understanding with an assessor whereby the return made by such taxpayer shows a less amount of property than he really owns, both parties will be guilty of conspiracy, and, upon conviction, will be liable to a fine of \$1,000 and to undergo an imprisonment of not over three years.

n. The making of a false or fraudulent return is willful and corrupt perjury, and the person making the same shall be subject to pay a fine not exceeding \$500 and to undergo an imprisonment not exceeding seven years, and to be forever disqualified from being a witness.

1914

RETURN OF PERSONAL PROPERTY

Subject to Taxation for the Year 1914, made by

.....Ward.

This return must be made out by you and returned to the undersigned within **TEN DAYS** from.....1913, sworn or affirmed to before the Assessor or any other person authorized to *administer oaths*, of the truth of the *facts therein stated*. In default of such Return, the **ASSESSORS ARE REQUIRED** to make out an *estimated* Return of your taxable personal property, to which a penalty of *50 per cent.* must be added in accordance with the Act of Assembly herein referred to.

NOTE.—EACH question on page one of this blank must be answered **SPECIFICALLY** by inserting the word **NONE** or the **AMOUNT TAXABLE**, after each item.

Read Third Page Carefully

As the act of June 17, 1913, makes the 4 mill tax a city tax, any change in returns or estimates must be made prior to December 31, 1913, instead of August 1, 1914. The Board has enclosed the following special form on pink paper with the above-mentioned blank for the return of personal property tax.

OFFICE OF THE BOARD OF REVISION OF TAXES,

Room 180, City Hall, Philadelphia.

SPECIAL NOTICE TO TAXPAYERS.

Heretofore personal taxes were assessed for state purposes, and the assessments were subject to correction up to August 1st of the current year.

For the year 1914, and thereafter, these taxes are assessed exclusively for municipal purposes, and form the basis of part of the borrowing capacity of the city.

All applications for changes in personal returns or estimates *must be made prior to December 31, 1913. After that date no such corrections can be made.*

By order of the Board of Revision of Taxes.

ALBERT LIST,
Chief Clerk.

The Board of Revision has prepared the following instructions to assessors regarding the personal property tax.

Direction to the Assessors Relative to the Assessment of Personal Property Subject to the 4 Mill Tax; Generally known as "Money at Interest."

1. The prescribed blank form, upon which the return is to be made, must be served upon every adult person in the different assessment districts except those who, from their pursuits and their mode of living, can fairly be presumed to be without taxable personal property. It must be served upon all persons who, according to the records, are the owners of mortgages or judgments.

2. A record must be kept in a small blotter of the name and residence of every person upon whom the blank form is served, or to whom notice of an estimated assessment is given. Reference to this record will enable you, if necessary, to make affidavit to the fact of service of these papers.

3. If any person upon whom the blank form has been served fails to make a return within the time named on the blank, such person must be notified of an *estimated* assessment.

The amounts of such estimates, in the absence of positive information to guide you, should be determined by the exercise of the best judgment of which you are capable.

Before fixing the amount of an estimate, see whether any allowance or correction of the estimate of the same person for the preceding year has been made by the Board of Revision.

Former estimates must not be continued on the supposition that they are correct, unless you are unable to get fresh information which will guide you in making your new estimate.

4. Returns or estimated assessments should first be carefully entered in the blotters. Before doing this, see that the addition of the different items in the return is correct; and that the amount returned *individually*, and that returned in a *representative or fiduciary capacity*, are kept distinct and not lumped as a single sum. When the return or estimate is transferred from the blotter to the assessment book, there should be another comparison with the original return or notice of estimate for the purpose of assuring the correctness of the entry.

In making the entry in the assessment book, be particular to write "R," in the remark column, for a Return, and "E" for an Estimate; and always be sure that the *location* of the assessment is that named by the person making the return and not that written by the assessor on the back of the blank.

Be careful that the decimal point, if used, is properly placed. Misplacing it might turn \$500.00 into \$50,000.

Where "Money at interest" is assessed to the owner of real estate, the entry should be made, in the "Money at interest" column, on the same line upon which the name of the owner is written. Where assessed to a person other than the owner of the real estate, be careful to enter the assessment on the same line on which the name of the person assessed is written.

5. Where any person whom you have served with a blank tells you that he prefers to make his return in another district—where he either lives or has his place of business—send him to the assessors of that district, and be sure to give them the name and address of the person so sent. By so doing a duplicate assessment, due to a Return made in one district and an Estimated assessment in another, will be avoided.

Miscellaneous Directions.

1. In entering assessments of horses and cattle, state the number, either returned or estimated.

2. Not later than a date of which the assessors will be notified, they must make a final comparison of the entries of both real and personal property in the assessment books with their blotters; and if they find any errors or omissions, or if any changes should be made in names or otherwise, the same must be reported to the assistant chief clerk. They are not at liberty to make the alterations themselves.

Relative to Hearing Appeals.

On the days fixed for hearing appeals, and at all other times when taxpayers have any complaint to make in regard to assessments, remember to be courteous, patient and free from irritability. Bear in mind the fact that any person who wishes to appeal has the right to do so; and do not forget that many of those who appeal believe they have a real grievance, and are so far affected by this belief as at times to lose their accustomed self-control.

The form which has been used in the past is the one described below* The assessors usually receive the blanks in September or early in October. In theory they are supposed to deliver in person one of the blanks to each taxable person or corporation within their

*This form, now obsolete, is omitted.

several districts. In practice, in making this distribution, assessors exercise discretion, supported by records of mortgages and judgments in the office of the Board, and other information which justifies the assumption that a given individual possesses taxable personal property. Each person believed to be taxable is served with one of the prepared blank forms.

Upon receipt of the return blank, signed and sworn to, the assessor copies the valuations in the assessor's book, classing the items as moneys at interest, horses, cattle and carriages to hire.

If any taxable person or corporation refuses or neglects to return the blank within ten days after receipt, as required by law, the assessor, either in person or by mail, serves a second notice, the printed form of which is as follows:

OFFICE OF THE BOARD OF REVISION OF TAXES.

City Hall, Room 180, Western Entrance.

Philadelphia, 19..

DEAR SIR:—Upon we left at your residence a "Blank" for the return of Personal Property subject to taxation for 19.. Up to the present time such return has not been made by you. Kindly give this matter your immediate attention, thereby avoiding the necessity of our being compelled to make an estimate.

The ten days named upon the face of the blank having expired, it will now be necessary for you to make return at the Board of Revision of Taxes, City Hall, Room No. 180 or 183 (from 9 A. M. to 3 P. M.).

Respectfully,

Assessors.

If no response is made to the second notice, the assessor makes an estimate of the amount of taxable personalty owned by the individual. This estimate is based upon mortgage and judgment records plus other information the assessor may obtain. The Board of Revision then adds 50 per cent. to the estimate as a penalty for neglecting to make returns as required by law. This action is followed up by the assessor by serving the taxpayer with the following notice, prepared on a printed form, blue paper:

OFFICE OF THE BOARD OF REVISION OF TAXES.

Room 180, City Hall, Philadelphia.

SPECIAL NOTICE.

To Taxable Persons, Co-Partnerships, Unincorporated Associations, Limited Partnerships, Joint-Stock Associations and Corporations, of *Estimated Assessment of Personal Property* Subject to Taxation.

Philadelphia, 1909.

A blank form for return of personal property subject to taxation for the year 19. . . . was addressed to you and served at. on the. day of. 19. As you have refused or failed to make a return, properly verified by oath or affirmation, as required by law, within ten days after being notified so to do, it becomes our duty to make an estimated return of such personal property for you, from the best information we can obtain.

We have, therefore, assessed such property at., to which assessment the Board of Revision will add a penalty of fifty per centum, as required by law. If, on or before the day fixed for appeals from assessments, you shall present reasons, supported by oath or affirmation, satisfactory to the Board of Revision, excusing your failure to make the proper return, and shall then make such return, the Board of Revision will substitute it for the estimated assessment.

Your appeal will be heard on. between the hours of 9 A. M. and 3 P. M., at the office of the Board of Revision of Taxes, Room 180, City Hall, West Side.

Assessors.

(3) *Notice of changes in assessments and of hearings on appeals.* As soon as values are determined by the assessors they are inserted in the street blotter, or the personal property tax book if such is kept. Early in October the Board of Revision usually decides upon dates when hearings shall be held, and publishes notices thereof in the newspapers. The assessors go through the list of taxable owners within their several districts, note those whose assessments have been changed, and serve each with a notice of the assessment and the date of hearing on a printed form made out as follows:

OFFICE OF THE BOARD OF REVISION OF TAXES.

Room 180, City Hall, Philadelphia.

NOTICE OF ASSESSMENT.

Philadelphia,1913.

Toor Owner

You are hereby notified that we have assessed your

REAL ESTATE for the year 1914

at such rates and prices as, after due examination and consideration, we believe the same would sell for, if sold singly and separately, at a *bona fide* sale after full public notice—and that in default of a return from you, we have made the following estimated assessment of your horses, mules, cattle, and carriages to hire, subject to taxation, as follows:

Real Estate,	\$
Horses and Mules,	
Cattle,	
Carriages and Other Vehicles (to hire),	
No..... Value.....	

If you think these assessments are in excess of the value of the property, or if they are erroneous, your appeal will be heard onbetween the hours of 9 A. M. and 3 P. M.,

(Date)

at the office of the Board of Revision of Taxes, Room 180, City Hall, West Side.

Unless such an appeal shall be filed on or before December 31, 1913, no change will be made in the assessment for 1914.

Assessors.

These notices are, wherever possible, served in person by the assessors on the premises of the taxable owner. Some assessors keep a list of persons so served showing the date of service. This, however, is not common practice.

On the date fixed the Board considers all appeals made. If the testimony of the assessor is desired, the Board may summon him to

appear at the hearing to explain why in his judgment the value set by him should stand. The law requires that he attend these hearings when notified by the Board to appear.

(4) *Preparation of assessors' books.* "Assessors' books" is the name by which the official records of assessment are known. They are prepared directly from the street blotters; the work of transcribing being done, in almost all cases, by the assessors themselves. There are at this time 165 volumes in a complete set for one year. Each assessment district is divided into convenient sections or divisions. Within each such section, one volume of the assessors' books is devoted to streets running north and south, or in that general direction; another to those running in an east and west direction. Volumes within a district are numbered in order. North and south streets are as a rule placed in volumes with odd numbers, although this scheme is not invariably adhered to.

The number of sectional divisions into which a district is divided is determined by the number of properties that can be listed conveniently in one volume. The average is about two divisions or four volumes to a district. Inasmuch as the law requires the assessment books to be kept by wards, care is taken in dividing a district into sections to preserve the ward lines. Thus, if a district comprises parts of two wards it must of necessity be divided into at least two sections. Each volume of the assessors' books is indexed by streets alphabetically arranged, with properties listed under the streets in the order of the street numbers. Even and odd numbers on a given street are separated. In addition a second index is prepared for each volume, in which items are arranged alphabetically under the names of the owners. This index is placed in the back of the volume.

Following is the form of the printed columnar headings, covering a double page, under which items are inserted:

House Number	Name of Owner and Description of Property	Real Estate Value, Dollars	Real Estate Corrected Value, Dollars
HORSES		CARRIAGES TO HIRE	
CATTLE		Remarks	
No. Value, Dollars	No. Value, Dollars	No. Value, Dollars	

All data necessary for the preparation of the assessors' books are contained in the street blotters (plus the personal property book, if such is kept). The first two columns, containing the house number, name of owner and description of property, are usually filled in early

in the year at intervals while the field work is progressing. Nothing further is done with the books until after the hearings on appeals from assessments by the Board of Revision, which is usually in the month of November. Values are then taken from the street blotters, after noting changes made by additions, reductions and allowances granted to date, and recorded in the appropriate columns of the assessors' books.

Exempt properties are listed in the same manner as others, except that they are entered in red ink and the assessed value placed directly below the description instead of in the column for values. Corner properties are so noted.

If a property is classed as farm or suburban, the fact is indicated by inserting "Farm" or "Sub" in red ink in the column showing the house number. The absence of any such designation means that the property is classed as "City" realty.

The books must be completed and returned to the office of the Board of Revision for filing by January 10th. If changes in valuations are made necessary after the books have been closed, by reason of reductions or additions authorized by the Board, such changes are recorded in the assessors' books by writing in the new figure in the column for corrected values, or by drawing a red line through the old figure and placing the new one above or below.

Both assessors certify to the contents of each volume for their district as follows:

"We the undersigned, assessors of Real Estate and Personal Property of the.....District, Philadelphia, Pa., do certify the foregoing to be a just, true and correct return of all the Real Estate and Personal Property subject to taxation for city and state purposes in the.....Division of the.....Ward for the year 19....

.....
.....
.....

Assessors.

(Date)

(5) *Preparation and submission of reports.* (a) Monthly report on building improvements: Each month the assessors of each district are required to report to the Board of Revision on all building permits issued during the previous month. The report is prepared and submitted between the first and fifth of the month, signed by both assessors. The printed form used for the report is as follows:

ASSESSORS' MONTHLY REPORT.

For.....19.....

.....Ward.

Incorporate List of Building Inspectors' Permits.

.....
.....*Assessors.*

Date	Location	Description	Size	Estimated Cost	Assessed Value of This Property for 19..	Remarks
------	----------	-------------	------	-------------------	--	---------

In the column next to the last is placed the assessed value for the preceding year. If the contemplated improvement has caused the assessors to change the value, the value fixed for the forthcoming year is placed in the column for remarks. If no change is made in the assessment, the reasons therefor are noted in this column. This report is submitted directly to the chief clerk.

(b) Monthly report of sales: The regular monthly report of sales [for form, see description under 10) a) p. 42] is prepared in the office of the Board, with the exception of the column for remarks, which is left vacant. The assessors receive it in this shape, and after considering its contents insert in the column for "remarks" a record of action taken on each item. If the sales record leads them to change the assessment for the forthcoming year, the new valuation is inserted; if no change is made, reasons are given for such. The reports are then returned to the chief clerk.

(c) Report on appeals from assessments: After notice has been given each year that hearings of appeals will be held by the Board, a dissatisfied property owner may call at the office and fill in an application blank for a revision of the assessment. This blank contains space for a report by the assessors. As soon as the application is received at the office of the Board and filed, it is forwarded to the assessors of the district to which it relates. The assessors then make an investigation of the case and note in the proper space the results of their investigation with reasons for making the assessment. After being signed by both assessors the application is returned to the Board for final action.

The Board may also cause the assessors to make an oral report on assessments if it deems it desirable for them to do so.

(d) Report of changes in use of exempt property: Assessors are required to keep informed as to the uses to which property exempted by the Board from taxation is put. If they find at any time that such property is being used for any other purpose than that noted when the exemption was made, they report the facts to the Board, stating the changes in use made, in order that the Board may take such action as it deems proper. These reports are made on the forms prepared for applications for hearings on appeals, the proper changes in the form being made in ink.

(6) *Designation of change in street numbers and report to chief clerk.* The assessors, acting by authority of the Board of Revision, fix the street numbers of properties in their districts and change the numbers when necessary to avoid confusion and secure uniformity. On making such changes the following printed form is filled out and served personally or through the mails on the owner of the property or his agent:

OFFICE OF THE BOARD OF REVISION OF TAXES.

City Hall, Broad and Market Streets.

No. Philadelphia, 191..

SIR:—By virtue of an ordinance of City Councils, approved the 30th day of September, 1880, entitled “An Ordinance to effect uniformity in numbering houses, and to avoid duplication in the naming of streets,” you are hereby notified that the correct number of the house or property occupied or owned by you, situate on the. side. street, commencing. feet. of. street, is. and you are required, within thirty days from date of this notice, to cause the said number. painted, carved or cast, to be placed in a conspicuous place upon said house or property, in a permanent and durable manner.

For neglecting or refusing to have said house or property numbered in the manner and within the time specified, you will be subject to a penalty of five dollars for each and every offence; to be recovered as debts of like amount are now recoverable by law.

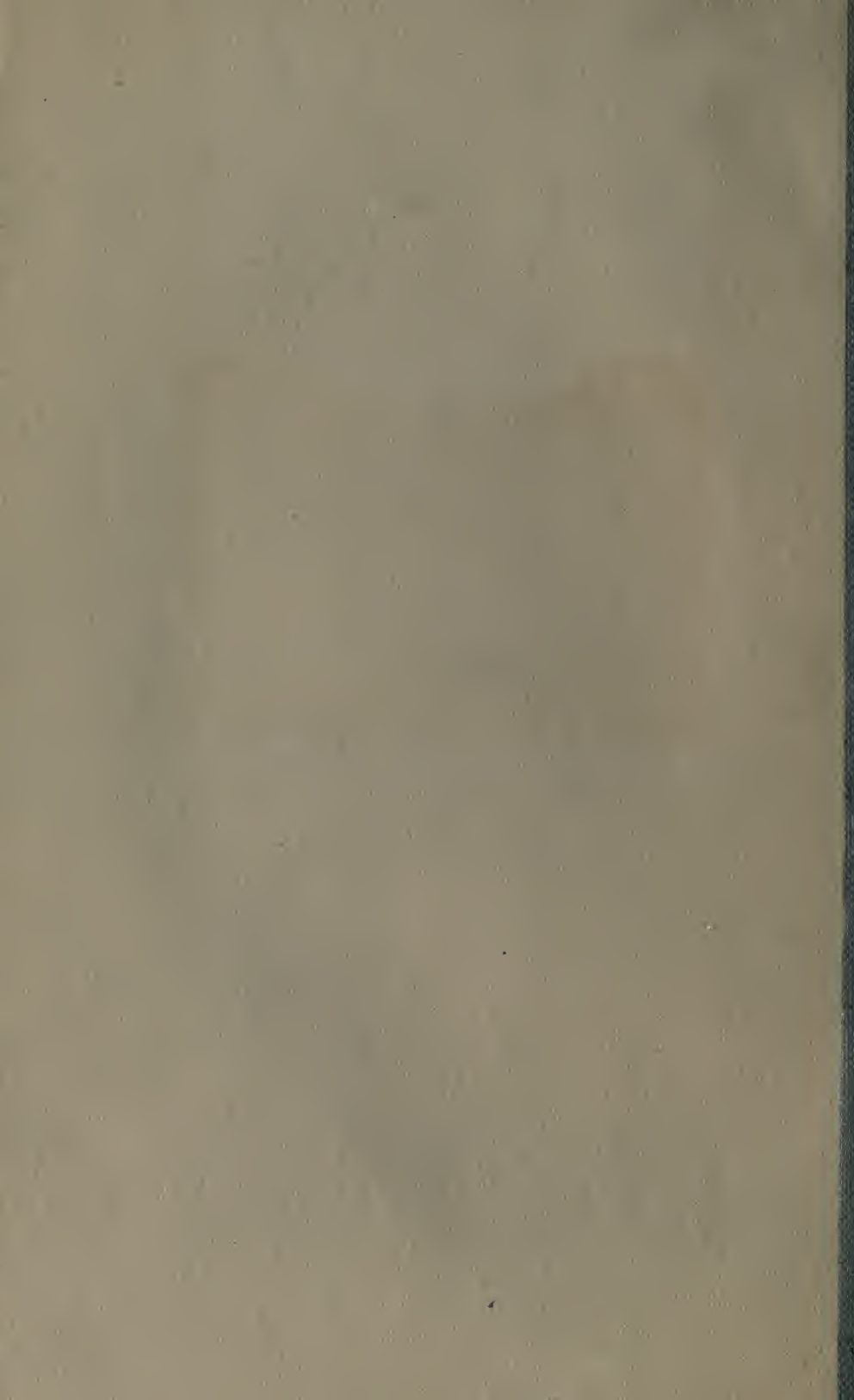
By order of the Board of Revision of Taxes.

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Assessors.

This form is furnished the assessors by the Board of Revision in small books with stubs from which the form, when filled in, is detached. Each notice is given a number which appears on both the forms sent to the owner and the stub. The stub is retained in the book as a record for the assessor. It is designed to show: Number, date, premises, house number, date of service, how served.

Whenever a change is made in a street number or a new number fixed, the assessors report the fact to the chief clerk on printed forms furnished them. The ward number, location, owner, number (old and new) and kind of property affected by each change is reported. Upon receiving the report the chief clerk affixes his signature thereto and forwards it to the registrar of the bureau of water for his information.



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